



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

खण्ड 29]

शिमला, शनिवार, 31 अक्टूबर, 1981/9 कार्तिक, 1903

[संख्या 44

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अनुपूरक	—

31 अक्टूबर, 1981/9 कार्तिक, 1903 को समाप्त होने वाले सप्ताह में निम्नलिखित विज्ञप्तियां 'असाधारण राजपत्र, हिमाचल प्रदेश' में प्रकाशित हुई :-

विज्ञप्ति की संख्या	विभाग का नाम	विषय
संख्या 1-1/72-भाग-III, दिनांक 9 जनवरी, 1981. No. HIM/TP-21/81-6050-149, dated the 5th October, 1981. No. 13-26/67-LSG, dated the 14th October, 1981.	आवास विभाग Town and Country Planning Organisation. Local Self Government Department.	The Himachal Pradesh Housing Board (Amendment) Rules, 1979. Notice of Publication of existing Land Use Map Mandi Planning Area alongwith its Hindi version. Enhancement of surcharge from 20% to 60% on existing Octroi schedule alongwith its Hindi version.

भाग 1—वैधानिक नियमों को छोड़ कर हिमाचल प्रदेश के राज्यपाल और हिमाचल प्रदेश हाई कोर्ट द्वारा अधिसूचनाएं इत्यादि
हिमाचल प्रदेश हाई कोर्ट हिमाचल प्रदेश सरकार

NOTIFICATIONS

Simla-1, the 24th September, 1981

No. HHC/GAZ/14-32/74.—The Hon'ble the Chief Justice and Judges are pleased to allow Shri Gobind Ram Sharma, a member of the Himachal Pradesh Judicial Service, presently posted as Senior Sub-Judge-cum-Chief Judicial Magistrate, Lahaul & Spiti at Keylong, to cross the efficiency bar at the stage of Rs. 1200 raising his pay from Rs. 1200 to Rs. 1250 in the scale of Rs. 940-30-1000/40-1200/50-1400/60-1700-75-1850 w. e. f. 1. 8. 1981.

Simla-1, the 26th September, 1981

No. HHC/GAZ/14-42/74-II.—The Hon'ble Chief Justice and Judges are pleased to grant 13 days earned leave with effect from 12-10-1981 to 24-10-1981 and 20 days half pay leave with effect from 25-10-1981 to 13-11-1981 with permission to prefix and suffix holidays falling on 4-10-1981 to 11-10-1981, 14-11-1981 and 15-11-1981 respectively, in favour of Shri K. C. Negi, Sub-Judge-cum-Judicial Magistrate, 1st Class, Chamba, Himachal Pradesh.

Certified that Shri K. C. Negi is likely to join the same post and at the same station from where he proceeds on leave after the expiry of the above period of leave.

Certified further that Shri K. C. Negi would have continued to hold the post of Sub-Judge-cum-Judicial Magistrate, 1st Class but for his proceeding on leave.

Simla-1, the 26th September, 1981

No. HHC/Admn. 6 (15)/74.—In exercise of the powers vested in them under section 11 of the Code of Criminal Procedure, the Hon'ble Chief Justice and Judges are pleased to extend the jurisdiction of the Judicial Magistrate 1st Class, Nurpur in Kangra District to Chamba District within which he will exercise all or any of the powers vested in him as Judicial Magistrate, 1st Class, during Dussehra holidays, commencing from 4th October, 1981 to 11th October, 1981.

Simla-1, the 29th September, 1981

No. HHC/Admn. 6 (23)/74-I.—In exercise of the powers vested in him under rule 1.26 of the Himachal Pradesh Financial Rules, Vol. I, the Hon'ble the Chief Justice is pleased to declare the Additional District and Sessions Judge, Kangra at Dharamsala, Himachal Pradesh, as Drawing and Disbursing Officer, as also the Controlling Officer for the purpose of T. A. etc. in respect of Class III and IV establishment of the Court of the District & Sessions Judge, Kangra at Dharamsala, Himachal Pradesh, under the Head 214—Administration of Justice, with effect from 1st October, 1981 till further orders.

Simla-1, the 30th September, 1981

No. HHC/GAZ/1-1/73-II.—The Hon'ble Chief Justice is pleased to revert Shri J. C. Attri from the post of Private Secretary to which post he was appointed on *ad hoc* basis vide notification No. HHC/GAZ/1-1/73-II, dated 22-11-1979, to his substantive post of stenographer w. e. f. 30th September, 1981 (A. N.).

By order,
R. L. KHURANA,
Registrar.

PERSONNEL DEPARTMENT

NOTIFICATION

Simla-2, the 25th September, 1981

No. 10-7/73-DP-Appnt. 1.—In exercise of the powers conferred by sub-section (1) of section 20 of the Code of Criminal Procedure, 1973, the Governor, Himachal Pradesh is pleased to appoint Shri Subhash Chand, Tehsildar, Kulu to be the Executive Magistrate, with all the powers of an Executive Magistrate under the said Code, to be exercised within the local limits of Tehsil Kulu, District Kulu, with immediate effect.

ORDER

Simla-2, the 29th September, 1981

No. 3-2/63-Appnt.—Whereas, the Governor, Himachal Pradesh, in consultation with the High Court of Himachal Pradesh, is of the opinion that it is in public interest to retire prematurely Shri Chander Singh Sautha, Member of the Himachal Pradesh Higher Judicial Service;

Now, therefore, in exercise of the powers conferred by Rule 3 (1) of the Himachal Pradesh Higher Judicial Service (Premature Retirement) Rules, 1979, the Governor, Himachal Pradesh, in consultation with the High Court of Himachal Pradesh, hereby orders the retirement of Shri Chander Singh Sautha, Member of the Himachal Pradesh Higher Judicial Service, having already attained the age of fifty years, after paying him three months' pay and allowances, with effect from the afternoon of the 30th September, 1981.

S. M. VERMA,
Deputy Secretary.

NOTIFICATION

Simla-171002, the 29th September, 1981

No. 1-15/73-DP(Appnt.).—The Governor, Himachal Pradesh, is pleased to order that Shri B. C. Negi, I.A.S., Agricultural Production Commissioner-Cum-Secretary (Agriculture, Horticulture, Animal Husbandry, Fisheries R.I.D., Panchayati Raj and Forests) to Government of Himachal Pradesh shall also function as Secretary (Soil Conservation) to Government of Himachal Pradesh with immediate effect.

K. C. PANDEYA,
Chief Secretary.

CORRIGENDUM

Simla-2, the 30th September, 1981

No. 5-14/71-Appnt.—In this Department's notification of even number dated the 4-9-1980 regarding award of selection grade to I.P.S., officers, the date of appointment shown as 25-1-1971 against Sarvshri P. C. Sahney and K. S. Dhaliwal, I.P.S., may be corrected to read as under in the sub-para 4 opening with the words "Now, therefore":—

- | | |
|-----------------------|---------------|
| 1. Shri P. C. Sahney | .. 30-1-1971 |
| 2. Shri K.S. Dhaliwal | .. 30-1-1971. |

S. M. VERMA,
Deputy Secretary.

NOTIFICATIONS

Simla-2, the 1st October, 1981

No. 1-3/75-DP (Appnt.).—The Governor, Himachal Pradesh, is pleased to detail the following officers on temporary duty to Kulu during Dussehra Festival with effect from 7th to 15th October, 1981:—

1. Shri Hira Lal Nashad, Sub-Divisional Officer (Civil), Mandi.
2. Shri M. L. Nahar, District Development and Panchayat Officer, Kangra.

2. The Governor is further pleased to order that the above officers shall be entitled to draw T. A. and D. A. as admissible under Government of India's Decision No. 18 below SR.36.

3. The Governor, in exercise of the powers conferred by sub-section (1) of section 20 of the Code of Criminal Procedure, 1973, is also pleased to appoint the aforesaid officers to be the Executive Magistrate, with all the powers of an Executive Magistrate under the said Code, to be exercised within the local limits of Kulu district with effect from 7th to 15th October, 1981.

Simla-2, the 1st October, 1981

No. 1-22/71-DP (Apptt.-II).—In exercise of the powers vested in him under the provisions of Article 233 (1) of the Constitution of India and in consultation with the High Court of Himachal Pradesh, the Governor, Himachal Pradesh, is pleased to appoint Shri Maharaj Singh, Advocate, Chamba, to the Himachal Pradesh Higher Judicial Service as a direct recruit with effect from the date of his assuming charge in the Sessions Division to which he may be posted by the High Court.

K. C. PANDEYA,
Chief Secretary.

CORRIGENDUM

Simla-2, the 3rd October, 1981

No. PER (AP-II) A (3)-9/75.—The Governor, Himachal Pradesh, is pleased to issue the following amendment to this Department's Notification of even number, dated the 29th August, 1981:—

Committee No.1.—Serial No. 2 shall be substituted as under:—

2. Financial Commissioner-cum-Principal Member Secretary to Chief Minister, Himachal Pradesh.

By order,
K. C. PANDEYA,
Chief Secretary.

AGRICULTURE DEPARTMENT NOTIFICATION

Simla, the 29th September, 1981

No. 23-14/71-Agr.—The Governor, Himachal Pradesh, is pleased to allow Shri Jagdish Singh, Deputy Director of Agriculture, Hamirpur to cross the efficiency Bar at the stage of Rs. 1,700 in the pay scale of Rs. 1200-50-1400/60-1700/75-1850 raising his pay to Rs. 1,775 p. m. with effect from 1-4-1981.

By order,
B. C. NEGI,
Secretary.

EDUCATION DEPARTMENT ADDENDUM

Simla-171002, the 30th September, 1981

No. 1-478/72-Edu-A (Vol.-III).—Please add the words "in consultation with the Himachal Pradesh Public Service Commission" in line 5 after the words "Governor, Himachal Pradesh" in this Department Notification of even number dated the 8th July, 1981.

R. K. ANAND,
Secretary.

FOOD AND SUPPLIES DEPARTMENT NOTIFICATIONS

Simla-2, the 30th September, 1981

No. FDS.B-2(15)-4/81.—In continuation of this Department notification of even number, dated the 25th June, 1981, the Governor, Himachal Pradesh in consultation

with the H.P. Public Service Commission is pleased to extend the continued *ad hoc* appointment of Shri D.P. Puri as Deputy Controller (W&M), in the pay scale of Rs. 825—1580 for a further period with effect from 1st October, 1981 to 31st December, 1981 or till the post is filled up on regular basis whichever is earlier.

2. Shri D.P. Puri shall not claim any seniority on regular appointment to the post of Deputy Controller (W&M) on account of this *ad hoc* promotion.

Simla-2, the 30th September, 1981

No. FDS.B-2(15)-4/81.—In continuation of this Department notification of even number, dated the 25th April, 1981, the Governor, Himachal Pradesh in consultation with H.P. Public Service Commission, is pleased to extend the continued *ad hoc* appointment of Shri K. K. Bhanot as Deputy Controller (Weights and Measures) North Zone in the pay scale of Rs. 825—1580 for a further period with effect from 1-10-1981 to 31-12-1981 or till the post is filled up on regular basis whichever is earlier.

2. Shri K. K. Bhanot shall not claim any seniority on regular appointment to the post of Deputy Controller (Weights and Measures) on account of this *ad hoc* promotion.

Simla-2, the 1st October, 1981

No. FDS.B(2)-2/79.—In continuation of this Department notification of even number, dated the 13th April, 1981, the Governor, Himachal Pradesh, in consultation with the Himachal Pradesh Public Service Commission, is pleased to extend the continued *ad hoc* appointment of Shri Milap Chand, as Deputy Director Food and Supplies in the pay scale of Rs. 1200—1850 for a further period with effect from 25th June, 1981 to 31st October, 1981 or till the post is filled on a regular basis whichever is earlier.

2. Shri Milap Chand shall not claim any seniority on regular appointment to the post of Deputy Director F&S on account of this *ad hoc* promotion.

By order,
S. M. KANWAR,
Commissioner-cum-Secretary.

FORESTS FARMING AND ENVIRONMENTAL CONSERVATION DEPARTMENT NOTIFICATION

Simla-171002, the 30th September, 1981

No. Van-Kha-6-1/80.—Governor, Himachal Pradesh is pleased to order that the following para 2 shall and shall invariably be deemed to have been incorporated in the notification of even number dated the 4th June, 1981:—

"2. The Governor, Himachal Pradesh on the recommendations of the D.P.C., is pleased to order the promotion of Shri D.P. Gupta, as Conservator of Forests in the pay scale of Rs. 1800—2000 with effect from 4-6-1981.

The Governor, Himachal Pradesh is further pleased to order that Shri D. P. Gupta, I.F.S., will continue working on deputation as Project Officer, Dhauladhar Project, Palampur till further order."

Sd/-
Secretary.

बिधि विभाग
अधिसूचना

सिमला-171002, 19 फरवरी, 1981

सं० एल० आर० 107/325-56-III.—नोटरी अधिनियम, 1952 (1952 का 53) की धारा 6 तथा नोटरी नियम, 1956 के नियम 17 के अन्वयन सहित, के उपबन्धों के अनुसरण में राज्यपाल महोदय, हिमाचल प्रदेश सरकार द्वारा निम्नलिखित नोटरीयों

जो वर्ष 1981 के आरम्भ में कार्यरत थे, की सूची शासकीय राजपत्र में सहस्र प्रकाशित करने हैं :-

नोटरीयों की सूची

क्र० नोटरी का नाम सं०	निवास स्थान व्यवसायिक पता	शैक्षणिक योग्यताएं	क्षेत्र जिस में वह व्यवसाय करने के लिए प्रराधिकृत हैं
1	2	3	4
1. श्री एच० आर० कृष्ण भवन वी माल आनन्द एडवोकेट। सोलन, हिमाचल प्रदेश एडवोकेट, सोलन।	वी० ए० एल०- एल० बी०	जिला सोलन	
2. श्री देविन गुप्ता, एबी पीले लक्कड़ एडवोकेट। बाजार, शिमला	वी० ए० एल०- एल० बी० एडवोकेट हि० प्र० हाई कोर्ट शिमला।	शिमला जिला	

आदेश द्वारा,
जी० एस० चौहान,
अवर सचिव।

LABOUR, EMPLOYMENT AND PRINTING DEPARTMENT ORDER

Simla-171002, the 30th September, 1981

No. 11-181-Shram.—The Government of Himachal Pradesh have constituted Monitoring Committee for the Printing and Stationery Department, Himachal Pradesh as under with immediate effect:—

- | | |
|----------------------------------------|--------------|
| 1. Secretary (Prtg. and Stationery) | Chairman |
| 2. Controller, Printing and Stationery | Member |
| 3. Under Secretary (Ptg. & Stationery) | Member Secy. |

2. FUNCTIONS OF THE COMMITTEE

(1) The Committee would meet once in a month to review the progress of plan implementation in the previous month and decide plan of action for the next month.

(2) At the end of each quarter the Committee would meet under the Chairmanship of the Minister-in-charge, in which as in-depth review of plan implementation during the quarter would be undertaken.

(3) The aforesaid Committee would draw up monthly and quarterly reports of the review undertaken by them and would be sent to the Planning Department so as to reach them by the 10th of the following month.

(4) The department would draw up physical targets for the whole year for each Scheme project being executed as a Plan Scheme. These targets would be broken down in the quarterly targets and would form the basis for monitoring to be undertaken by the aforementioned Committee.

(5) Important non-plan item will also be monitored by the Committee, such as service matters (finalisation of recruitment and promotion rules, promotions, vigilance and disciplinary cases, pension etc.) and any other important non-plan matters.

Kr. SHAMSHER SINGH,
Secretary.

अधिसूचना

शिमला-4, 17 अक्टूबर, 1981

महोदय श्री मु 1-5/78.—राज्यपाल, हिमाचल प्रदेश, श्री वरगो राम, महायक नियन्त्रक, लेखन सामग्री को दिनांक 30 नवम्बर, 1981 अमरावती को 58 वर्ष की आयु पूर्ण करने पर सेवा निवृत्ति के सहस्र आदेश देते हैं।

आदेश से
शमशेर सिंह,
सचिव

PUBLIC WORKS DEPARTMENT

NOTIFICATION

Simla-171002, the 26th September, 1981

No. 1-98/70-PWD. Vol. IV.—The Governor, Himachal Pradesh is pleased to extend the terms of *ad hoc* appointments/promotions of the following Executive Engineers, in the post of Superintending Engineers, in Himachal Pradesh Public Works Department, for a further period upto 31-12-1981 or till the regular promotions are made, whichever is earlier:—

1. Shri S. B. Bijlani
2. Shri S. K. Malhotra
3. Shri S. C. Kapoor
4. Shri Dharam Pal
5. Shri Y. R. Kashyap
6. Shri T. L. Sharma
7. Shri S. K. Gautam
8. Shri B. S. Kalsy
9. Shri Ramji Das
10. Shri B. C. Kohli
11. Shri S. D. Kathuria
12. Shri K. V. Jauhar
13. Shri Dilbagh Singh
14. Shri S. N. Bhatia.

By order,
H. C. MALHOTRA,
Secretary.

REVENUE DEPARTMENT

NOTIFICATIONS

Simla-2, the 28th September, 1981

No. Rev. (D) 2-1/81.—In exercise of the powers vested in him under section, 3 (2) of the Himachal Pradesh Res-titution of the Mortgaged Land Act, 1976 (Act No. 20 of 1976) and all other powers enabling him in this behalf the Governor, Himachal Pradesh, is pleased to specially empower Shri B. S. Chauhan, Additional District Magistrate, Kangra, who is the Assistant Collector of First grade to perform the duties of Collector for the purposes of the said Act to be exercised by him within the local limits of Kangra District with immediate effect.

Simla-2, the 28th September, 1981

No. Rev. (D) A-2-1/81.—In exercise of the powers vested in him under clause (a) of sub-section (1) of section 28 of the Himachal Pradesh Land Revenue Act, 1953 (Act No. 6 of 1954) and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to confer upon Shri B. S. Chauhan, Additional District Magistrate, Kangra, all the powers of the Collector under the said Act to be exercised by him within the local limits of Kangra district subject to the control of the District with immediate effect.

CORRIGENDUM

Simla-2, the 28th September, 1981

No. Rev. D-A (2)-1/81.—Please read 'Shri T. G. Negi, IAS Probationer' instead of Shri 'T.G. Negi, HAS Probationer' appeared in Notification of even number dated the 26th August, 1981.

By order,
Sd/-
Secretary.

HIMACHAL PRADESH VIDHAN SABHA SECRETARIAT

NOTIFICATIONS

Simla-4, the 12th October, 1981

No. 6-15/74-VS.—Shri Purshottam Chand, P. A. (Rs. 800—1400 plus Rs. 100/-special pay) is promoted and appointed on *ad hoc* basis to officiate as a Section Officer in the scale of Rs. 825—1580 plus Rs. 100/-special pay with immediate effect.

His appointment would be on *ad hoc* basis pending relaxation in the relevant provision of the rules. And because of the *ad hoc* nature it would vest him with no right either to claim the promotion to the grade or seniority therein.

Simla-4, the 12th October, 1981

No. 6-15/74-VS.—The following named Assistants are hereby promoted to officiate in the grades shown against each with immediate effect:—

1. Shri Desh Raj Sharma, Section Officer in the scale of Rs. 825—1580 plus Rs. 100/- S. P. per month.
2. Shri Bhag Mall, Section Officer in the scale of Rs. 825—1580 plus Rs. 100/- S. P. per month.
3. Shri Jai Dev Gupta, Section Officer, in the scale of Rs. 825—1580 plus Rs. 100 special pay per month.
4. Shri Dayal Ram, Research Officer in the scale of Rs. 825—1580.

They would be on probation for a period of two years in the first instance.

Simla-171004, the 12th October, 1981

No. 6-62/81-VS.—In exercise of the powers vested in him under Rule 8 of the Himachal Pradesh Vidhan Sabha Secretariat (Recruitment and Conditions of Service)

Rules, 1974 and all other power enabling him in this behalf, the Hon'ble Speaker, has been pleased to promote and appoint Shri Nand Lal Gupta a substantive Section Officer to officiate in the existing vacancy of Under Secretary in the Scale of Rs. 1400—1850 plus Rs. 200/- special pay per month, with immediate effect.

Shri Nand Lal Gupta would be on probation for a period of two years in the first instance.

Simla-171004, the 12th October, 1981

No. 6-62/81-VS.—In exercise of the powers vested in him under Rule 8 of the Himachal Pradesh Vidhan Sabha Secretariat (Recruitment and Conditions of Service) Rules, 1974, and all other powers enabling him in this behalf, the Hon'ble Speaker has been pleased to promote and appoint Shri Dwarka Dass Bhardwaj, a substantive Reporter, as Chief Reporter in the temporary vacancy created under No. GAD.(GI)-2(B)-15/77-GAC, dated the 12th October, 1981, in the scale of Rs. 1400—1850 plus Rs. 200 special pay per month, with immediate effect.

The appointment is *ad hoc* in nature pending finalisation of rules and because of *ad hoc* nature it would vest Shri Bhardwaj with no right to claim promotion to the grade or seniority therein.

By order,
RAJ KUMAR MAHAJAN,
Secretary.

भाग 2—वैधानिक नियमों को छोड़ कर विभिन्न विभागों के अध्यक्षों और जिला मैजिस्ट्रेटों द्वारा अधिसूचनाएं इत्यादि

कार्यालय जिलाधीश जिला किन्नौर, कल्पा

अधिसूचना

कल्पा, 27 फरवरी, 1981

सं० केनर-II-76 (जीवी)/80-II.—हिमाचल प्रदेश सरकार, सामान्य प्रशासन विभाग की अधिसूचना सं० प्र० वि० ए० (जी) 6-1/80, दिनांक 29-11-1980 के अन्तर्गत प्रदत्त की गई शक्तियों का प्रयोग करते हुए, मैं, जोगीश्वर सिंह, उपायुक्त, जिला किन्नौर निम्नलिखित तिथियों को (यन्वी वर्ष 1981) में प्रमुख मेले/त्योहार होने के कारण स्थानीय अवकाश घोषित करता हूँ:—

क्रम सं०	उपमण्डल/तहसील	मेला/उत्सव का नाम	मनाये जाने की तिथि	माप्ताहिक दिन
1	2	3	4	5
1.	जिला मुख्यालय, तहसील कल्पा	1. कश्मीर मेला	17-8-1981	सोमवार
		2. फुलच	12-10-1981	सोमवार
2.	तहसील सांगल	1. फुलच	5-9-1981	शनिवार
		2. दीवाली	27-11-1981	शुक्रवार
3.	उप-मण्डल निचर	1. हूँ हूँ मेला	16-7-1981	शनिवार
		2. फुलच	5-10-1981	सोमवार
4.	तहसील पूह	1. जगतो क मेला	11-9-1981	शुक्रवार
		2. शेरकेन मेला	26-10-1981	सोमवार
5.	तहसील मुरंग	1. फुलच	18-9-1981	शुक्रवार
		2. फुलच	19-9-1981	शनिवार
6.	उप-तहसील हंगरंग	1. नम्न	12-10-1981	सोमवार
		2. लोसर	26-12-1981	शनिवार

जोगीश्वर सिंह,
उपायुक्त,
जिला किन्नौर, कल्पा।

Office of the Deputy Commissioner, District Simla,
Himachal Pradesh
NOTIFICATION

Simla-171001, the 1st October, 1981

No. SML-Misc.(9)/81-40951.—Whereas it has been considered necessary to install a barrier for the checking of Potato (Bags during potato season at Dhalli Check Post.

INDUSTRIES DEPARTMENT

DECLARATION UNDER SECTION 24 OF THE H. P. STATE AID TO INDUSTRIES ACT, 1971

Dharamsala, the 24th September, 1981

No. Ind(Loans)L/DIO/1879.—Whereas a notice was served on Shri Sunder Dass s/o Shri Biru Ram. Village and Post Office Ladori, Tehsil Nurpur, District Kangra on 26-7-1976 under section 23 of the H. P. State Aid to Industries Act, 71 calling upon the said Shri Sunder Dass to pay to me the sum of Rs. 3,033.00 with interest thereon at the rate of Rs. 3½ per cent per annum from 23-6-1976 till date of final payment and whereas the said sum has not been paid in full, I hereby declare the sum of Rs. 3,033.00 with further interest thereon at the rate of Rs. 9-1/2 per cent per annum from 23-6-1976 till date of final payment is due from the said Shri Sunder Dass and that property described in the attached schedule is liable for the satisfaction of the said debt.

SCHEDULE

All assets present and to be hereinafter acquired by the loanee whether the said assets are now or in future in his name including book debts, stocks, shares and premises, machinery and equipment whether existing or to be purchased with the aid of loan or part thereof and any other personal security of the loanee or sureties Sarvshri 1. Rumail Singh s/o Shri Jagat Ram, V.P.O. Ladori, Tehsil Nurpur (Kangra). 2. Shri Jallu Ram s/o Shri Jagat Ram, V.P.O. Ladori, Tehsil Nurpur.

Sd/-
General Manager,
District Industries Centre, Kangra
at Dharamsala.

लोक निर्माण विभाग

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अधिसूचनाएं

जबकि हिमाचल प्रदेश के राज्यपाल को यह प्रतीत होता है कि जनता के व्यय पर हिमाचल प्रदेश सरकार द्वारा सार्वजनिक उद्देश्य *के लिए भूमि ली जानी अपेक्षित है अतः एतद्वारा यह अधिसूचित किया जाता है कि निम्नलिखित स्थान में भूमि को उपरोक्त *प्रयोजन के लिए अर्जित किया जाना सम्भावित है।

यह अधिसूचना भू-अर्जन अधिनियम, 1894 की धारा 4 के उपबन्धों के अन्तर्गत उन सभी को की गई है, जिससे यह सम्बन्धित है।

पूर्वोक्त धारा द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए हिमाचल प्रदेश के राज्यपाल इस व्यवसाय में संलग्न अधिकारियों को अपने कर्मचारियों तथा कामगारों सहित इलाका में किसी भूमि में कार्यवाही आरम्भ करने तथा सर्वेक्षण करने और अन्य सभी कार्य जो इस धारा द्वारा अपेक्षित अथवा अनुमत है को करने हेतु, प्रवेश करने के लिए प्राधिकृत करने हैं।

कोई भी हितवद्ध व्यक्ति जिसे इलाका में उक्त भूमि के अर्जन में कोई आशय हो वह इस अधिसूचना के प्रकाशन के 30 दिनों के भीतर लिखित रूप में अपनी आपत्ति भू-अर्जन समाहर्ता के पास दायर कर सकता है।

*ओडी कचोन घाटी मार्ग।

एस0 ई0-II-आर0-54-5/81-1425-28 शिमला-3, 9 फरवरी, 1981

विवरण तहसील: कुमारसैन

गांव	खसरा नं०	क्षेत्र	बीघा	विस्वा
1	2	3	4	
बनाल	72	5	2	
	73	9	11	
	74	6	18	
	75	4	10	
	243	29	7	
किता ..	5	55	18	
* ओडी बिगल मार्ग				
एस0 ई0 आर0 54-5/80-1421-24, शिमला-3, 9 फरवरी, 1981				
कुई	147	1	9	
	39	0	11	
	58	4	9	
किता ..	3	6	9	

* हिन्दोस्तान निव्वत सड़क

एस0 ई0-II-आर0-54-5/80-1755-58, शिमला-3, 13 फरवरी, 1981

वडोगी	606/253	12	0	
	608/253/1	0	12	
	610/255	0	11	
	707/530	18	19	
	566/236	34	18	
किता ..	5	67	0	

*मचोटी मार्ग मार्ग के लिए भूमि

संख्या एस0 ई0 -II-आर0-54-2/1-84 शिमला-3, 11 जून, 1981

ग्राम	खसरा नं०	क्षेत्र	बीघा	विस्वा
1	2	3	4	
वछूठ	285 मिन	5	13	
	284	1	12	
	285 मिन	2	16	
	417/223	0	7	

523/286

283

503/62

261

271

272

424/104

420/104

422/104

423/104

426/104

100

421/104

425/104

262

263

220

222

224

231

228

520 286

521/286

225

229

99

227

270

62

101

105

221

230

286

328

102

103

223

260

किल

43

64

8

शिमला-3, 23 जून, 1981

क्रमांक नं० एस0 ई0-II-आर0-54-2/81-8864-67.—चूंकि हिमाचल प्रदेश के राज्यपाल को यह प्रतीत होता है कि सरकारी व्यय पर सार्वजनिक प्रयोजन के लिए अर्थात् टिकरा जगल मार्ग के निर्माण के लिए भूमि ली जानी अपेक्षित है, अतः एतद्वारा यह घोषित किया जाता है कि निम्नलिखित विस्तृत विवरण में वर्णित भूमि उपर्युक्त प्रयोजन के लिए अपेक्षित है।

2. भू-अर्जन अधिनियम, 1894 की धारा 6 के उपबन्धों के अधीन सभी सम्बन्धित व्यक्तियों के लिए यह घोषणा की जाती है तथा उक्त अधिनियम की धारा 7 के उपबन्धों के अधीन समाहर्ता, भू-अर्जन, हिमाचल प्रदेश लोक निर्माण विभाग, को एतद्वारा उक्त भूमि के अर्जन के लिए आदेश देने का निर्देश दिया जाता है।

3. भूमि का खाका समाहर्ता, भू-अर्जन, लोक निर्माण विभाग हिमाचल प्रदेश शिमला-2 के कार्यालय में निरीक्षित किया जा सकता है।

विस्तृत विवरण

गांव	खसरा नं०	क्षेत्र	बीघा	विस्वा
1	2	3	4	
गजपानी	345 1	1	11	
	562/1	0	3	
	348/1	0	5	
	292	0		

1	2	3	4	1	2	3	4
	28311	0	2		106514	0	15
	8611	0	16		106515	0	9
	124312 511	0	10		27411	0	2
	8711	0	13		29011	0	8
	291	0	2		342/1	0	8
	27711	0	6		262	0	2
	276	0	10		271	0	16
	8311	0	9				
	54911	2	0				
	55111	0	18				
	56611	0	15				
	67111	0	7				
	34111	0	12				
	8811	0	5				
	344	0	11				
	34611	0	14				
	36811	0	17				
	1185136911	0	12				
	55011	0	14				
	67011	0	5				
	55211	0	5				
	28211	0	3				
	1492155311	0	2				
	263	0	8				
	28411	0	14				
	343	0	5				
	26411	0	2				
	56111	0	19				
	106511	0	11				
	106512	0	3				
	106513	0	3				
				किला	42	20	14

CORRIGENDUM

Simla-3, the 3rd July, 1981

No. SE-II-R-54-1/81/9445-48.—The following amendment is hereby made in the Notification under section 6 & 7, issued by this office vide No. SE-II-R-54-2/IV/5009-13, dated 13-6-1975, for the construction of Mahasu Valley Road in respect of village Pudla.

- (1) The area of Khasra No. 111/1, may please be read as 0.3, instead of 0.2 bigha.
- (2) The area of Khasra No. 112/1 may please be read as 0.2 Bigha instead of 0.7 bigha.
- (3) The area of Khasra No. 84/1, may please be read as 0.14 bigha instead of 0.13 bigha.

BANWARI LAL,

Superintending Engineer,

Second Circle, Himachal Pradesh P.W.D., Simla-3.

भाग 3—अधिनियम, विधेयक और विधेयकों पर प्रवर समिति के प्रतिवेदन, वैधानिक नियम तथा हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश हाई कोर्ट, फाईनेन्शियल कमिशनर तथा कमिशनर आफ इन्कम टैक्स द्वारा अधिसूचित आदेश इत्यादि

स्थानीय स्वशासन विभाग

अधिसूचना

शिमला-171002, 20 फरवरी, 1981

नं० एल०-एस०-जी०(१) 18/77.—हिमाचल प्रदेश म्यूनिसिपल अधिनियम 1968 (1968 का 19वां अधिनियम) की धारा 255, व 23 के अन्तर्गत प्रदत्त शक्तियों का प्रयोग करते हुये हिमाचल प्रदेश के राज्यपाल महोदय, हिमाचल प्रदेश, म्यूनिसिपल एकाउंट कोड, 1975 में निम्न संशोधन करने का प्रस्ताव करते हैं, जिसे उन सभी व्यक्तियों, जिन का इससे प्रभावित होना सम्भावित है, की सूचनायें प्रकाशित किया जाता है, यदि किसी भी व्यक्ति को इसमें कोई आपत्ति हो या वह कोई सुझाव देना चाहे तो वह अपनी आपत्ति अथवा सुझाव सचिव (स्थानीय स्वशासन विभाग) हिमाचल प्रदेश सरकार, शिमला-171002 को इस अधिसूचना के राजपत्र में प्रकाशित होने की तिथि से 15 दिनों के भीतर भेज सकता है। उक्त अधिसूचना अवधि तक प्राप्त सुझावों तथा आपत्तियों पर पूर्ण विचार

करने के बाद इन नियमों को अन्तिम रूप में प्रकाशित कर दिया जावेगा :-

DRAFT AMENDMENT

"In rule 54 (1) of the Himachal Municipal Account Code, 1975, the following words, figures and signs shall be inserted after the words and figures" not exceeding 50 paise but before the words as may be:—

"In case of head-loads being carried by owners of goods Re 1/- in case of loads upto 10 qtls. not being carried on head: and Rs. 2-in case of loads exceeding 10 qtls".

By order,
Sd/-
Secretary.

पंचायती राज्य विभाग

अधिसूचना

शिमला-2, 16 मार्च, 1981

सं० 1-9/73.—पंच.—हिमाचल प्रदेश पंचायती राज्य एक्ट, 1968 (एक्ट नं० 19 या 1970) की धारा 163 के अन्तर्गत प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश पंचायती राज सामान्य (1) वित्त आर्थी व्ययक, लेखा अकेक्षण, कराधान, सेवा तथा भत्ते नियम, 1975 में निम्नलिखित संशोधन प्रस्तावित करते हैं जो राजपत्र में जन साधारण के सूचनायें 15 दिवसीय नोटिस पर जारी किये जाते हैं। इस प्रस्तावित संशोधन में यदि किसी व्यक्ति को कोई एतराज हो या उसे सुझाव देना हो तो वे प्रकाशन की तिथि से 15 दिनों के भीतर अपने एतराज अथवा सुझाव निर्देशक, पंचायती राज विभाग, हिमाचल प्रदेश, शिमला-2 को भेजें ताकि उस पर विचार किया जा सके।

DRAFT AMENDMENT

1. In clause (b) of sub-rule (1) in rule 76 of Himachal Pradesh Panchayati Raj (General) Financial, Budget, Accounts, Audit, Taxation, Service and Allowances Rules, 1975 herein after referred to as the said rules, the sign ":", occurring at

the end of this clause shall be deleted and the following words, figure and sign shall be added, namely:—

“or expenditure on petrol charges not exceeding rupees 250 (per month) in respect of a vehicle not belonging to Panchayat Samiti but used for the work of Panchayat Samiti with prior approval of the Deputy Commissioner concerned;”

2. In appendix pertaining to the competent authorities for the purposes of various rules in Part B of the said rules, the following item No 18-A shall be added below the existing item No. 18:—

Sl. No.	Rule for the purposes whereof the powers to be exercised	Nature of power	Panchayat Samiti upto Rs.	Director Panchayati Raj upto Rs.	Govt. upto Rs.	Remarks
18.	A 90 & 117 (1)	To sanction expenditure on petrol used in vehicle other than Panchayat Samitis vehicle.	250 (P. M.)	—	—	The vehicle must have been used with the prior approval of the Deputy Commissioner concerned. By order, B. C. NEGI, Secretary.

PUBLIC WORKS DEPARTMENT

CORRIGENDUM

Simla-2, the 1st October, 1981

No. 1-37/72-PW-A-Vol.-II. —The following corrections are hereby carried out in Annexure III under the heading “Revised provision as approved by the Himachal Pradesh Public Service Commission” whereby Recruitment and Promotions Rules for the post of Assistant Architect (Class-II) were issued vide this department notification of even number, dated the 17th July, 1981:—

1. Column No. 7.—The word ‘in’ shall be inserted in between the words ‘prevailing’ and ‘the’ in the last line.

2. Column No. 11.—The word ‘To’ appearing before the words “Technical Education” and after the word ‘of’ in sub-clause (1) of sub-para (b) shall be *deleted*.

The words “off” appearing before the word “this” and after the word “Government” in sub-clauses (ii) of sub-para (b) shall be *substituted* by the word “for”.

The word “inter” appearing before the word “seniority” and after the word and sign “officials,” shall be *substituted* by the word “inter se”.

H. C. MALHOTRA,
Secretary.

भाग 4—स्थानीय स्वायत्त शासन: म्युनिसिपल बोर्ड, डिस्ट्रिक्ट बोर्ड नोटिफाइड और टाउन एरिया तथा पंचायती राज विभाग

सूच्य

भाग 5—वैयक्तिक अधिसूचनाएं और विज्ञापन

PROCLAMATION UNDER ORDER 5, RULE 20, C.P.C.
In the Court of Addl. District Judge, Dharamsala

Ref. No. 302/79

Shri Tula Ram *versus* Shri Baldev, etc.

Versus:

Shri Karam Chand s/o Jagan Nath Brahman, r/o Haripur, Tehsil Dehra, 2. Smt. Narvada d/o Shri Jagan Nath w/o Shri Santosh Kumar Brahman, Kangra Town, Tehsil Kangra, 3. Shri Sudershan s/o Shri Bias Dev, Brahman r/o Bari, Tehsil Dehra, District Kangra

Respondents.

Whereas in the above noted case, it has been proved to the satisfaction of this Court that the above noted respondents are evading the service of the summons and can not be served in the normal course of the service. Hence this proclamation is hereby issued against them to appear in this Court on the date fixed for hearing on 6th November, 1981 at 10 A. M. personally or through an authorised agent or pleader to defend the case, failing which *ex parte* proceedings will be taken against them.

Dated the 22nd September, 1981.

Seal.

M. R. VERMA,
Additional District Judge,
Kangra at Dharamsala

In the Court of Mrs. Kiran Aggarwal, Senior Sub-Judge
Hamirpur, Himachal Pradesh

Case No. 129/1980

Karam Singh *vs* Bhagtu

Versus:—

Khiali Ram s/o Jhangan r/o Bijhar, Tappa Dhatwal, Tehsil Barsar, District Hamirpur, Himachal Pradesh

Whereas in the above noted case it has been proved to the satisfaction of this court that the above named

defendant Shri Khiali Ram can not be served by ordinary summons as the summons issued to him have been received unserved.

Hence, a notice under Order 5, Rule 20, C. P. C. is hereby given to him to appear in this court on 6-11-1981 at 10 A. M. personally or through an authorised agent or pleader, otherwise *ex parte* proceedings shall be taken against him.

Given under my hand and the seal of the court this 25th September, 1981.

Seal.

KIRAN AGGARWAL,
Senior sub-Judge,
Hamirpur (H.P.).

In the Court of Shri R. L. Sharma, Senior Sub-Judge
Kulu, District Kulu, Himachal Pradesh

Civil Suit No. 125 of 1980

Shri Jagat Singh Sen, Deputy Superintendent of Police at present posted at Kulu, Himachal Pradesh

Plaintiff.

vs.

1. The State of Himachal Pradesh through the Collector, District Kulu.

2. Shri Amar Singh Guleria, Dy. S. P. posted at Simla.

3. Shri Rajinder Singh 1st, Dy. S. P.

4. Shri Sukh Ram Thakur, Dy. S. P.

5. Shri Rajinder Singh Thakur 2nd, Dy. S. P. Anti Corruption Unit, Dharamsala.

6. Shri Durga Shandar Amist, Dy. S.P.

7. Shri Keshav Ram, Dy. S.P. at present in deputation with the Intelligence Bureau.

8. Shri S. B. Dogra, Dy. S. P. at present Principal Police Training School, Junga.

9. Shri Inderjeet Kumar, at present Area Organiser in S. S. B.
10. Omkar Saran Singh, at present. A. I. G. Police Head quarters at Simla.
11. Shri Bahadur Chand Negi, at present Additional S. P., Mandi.
12. Shri Atma Ram, Commandant, H. A. P. Battalion, Junga.
13. Shri Bhag Singh at present S. P. Kulu.
14. Shri Ashok Kumar, Dy. S. P.
15. Shri Bijay Paul Singh, Dy. S. P.
16. Shri Hardyal Singh at present Additional S. P. Kangra.
17. Shri Sawarup Singh at present Dy. S. P., Mandi.
18. Shri Chuni Lal S. P. Welfare Simla.
19. Shri Mohan Lal Dy. S. P.
20. Shri Jagjeet Kumar, at present Sub-Divisional Police Officer, Palampur.
21. Shri Bhagwant Singh Dy. S. P.
22. Shri Dharam Pal Dy. S. P. Railway and Traffic, Simla.
23. Shri Styra Paul, Dy. S. P.
24. Shri Janak Raj Dewan, Dy. S. P.
25. Shri Kashmir Singh Dy. S. P.
26. Shri Onkar Chand Thakur, Dy. S. P.
27. Shri Amrit Kumar, Dy. S. P.
28. Shri Brij Mohan Mathur, Dy. S. P.
29. Shri Roshan Lal Sood, Dy. S. P.
30. Shri Roshan Lal Aggarwal, Dy. S. P.
31. Shri Pradeep Kumar, Dy. S. P.
32. Shri I. D. Negi Dy. S. P.
33. Shri Gurdial Singh, Dy. S. P.

... Defendants.

(to be served through the Inspector General of Police, Himachal Pradesh at Simla).

Suit for declaration.

Whereas in the above noted case it has been proved to the satisfaction of this court that the above named defendants Nos. 3, 5, 6, 7, 8, 9, 10, 11, 12, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 28, 29, 30, 31, 32 and 33 are evading the service of the summons and cannot be served in an ordinary mode of service. Hence, this proclamation is hereby issued against them to appear in this court on the date fixed for hearing i.e. on 10-11-1981 to 10 A.M. personally or through an authorised agent or pleader to defend the case, failing which, *ex parte* proceedings will be taken against them.

Given under my hand and the seal of this court this day of 26th September, 1981.

R. L. SHARMA,
Senior Sub-Judge,
Kulu.

Seal.

In the Court of Shri R. L. Sharma, Senior Sub-Judge
Kulu, District Kulu, Himachal Pradesh

Civil Suit 162 of 1980

Shri Tej Singh son of Shri Shiv Singh, r/o Ropasari,
Kothi Nochan, Tehsil and District Kulu.

... Plaintiff.

Vs.

1. Smt. Kartar Kaur wife of Balban Singh, proprietor M/s Kumar & Co. G. T. Road, Jullundur.
2. Shri Narotam Singh son of Shri Balban Singh Manager M/s Kumar & Co. opposite Narinder Cinema 29-G. T. Road, Jullundur City

... Defendants.

Suit for the recovery of Rs. 15,000/-

Whereas in the above noted case it has been proved to the satisfaction of this court that the above named defendants are evading the service of the summons and cannot be served in an ordinary mode of service. Hence, this proclamation is hereby issued against them to appear

in this court on the date fixed for hearing i.e. on 19-11-1981 at 10. A. M. personally through an authorised agent or pleader to defend the case, failing which, *ex parte* proceedings will be taken against them.

Given under my hand and the seal of this court this day 30th day of September, 1981.

R.L. SHARMA,
Senior Sub-Judge,
Kulu.

In the Court of Senior Sub Judge, Mandi (H.P.)
In the matter of:

Smt. Kartar Dei w/o Shri Munshi Ram, r/o Samahal,
Illaqua Bhadrota, Tehsil Sarkaghat, District Mandi
... Petitioner.

Versus

General Public ... Respondent

Application U/S 10 of the Guardians and Wards Act for appointing the petitioner as guardian of the person of minors.

Notice to:

The General Public.

Whereas the above name petitioner has applied for appointing the petitioner as guardian of the person of minors, situated in r/o Samahal, Illaqua Bhadrota, Tehsil Sarkaghat, District Mandi, Himachal Pradesh.

Notice is hereby given to the General Public, kinsmen, relation and other interested persons, that if any-body has got any objection to the grant for appointing the petitioner as guardian of the person of minors, he may file objection in this Court on or before 20-11-1981, failing which the application will be heard and decided *ex parte*

V. K. AHUJA,
Senior Sub-Judge, Mandi.

Seal.

In the Court of Shri V. K. Ahuja, Senior Sub-Judge,
Mandi, Himachal Pradesh

Civil Misc. Application No. 46/81

In the matter of:

Kamla Devi widow of Hari Ram, Resident of
Ansar, Illaqua Bherkot Sanor, Tehsil Sadar, District
Mandi, Himachal Pradesh ... Petitioner.

Versus

The General Public ... Respondent.

Application under section 372 of the Indian Succession Act for grant of Succession Certificate.

Notice to:

The General Public.

Whereas in the above noted case, the petitioner has filed an application under the Indian Succession Act for the grant of Succession Certificate in the estate of late Shri Hari Ram son of Jodha Ram, caste Rajput, r/o village Ansar, Illaqua Bherkot Sanor, Tehsil Sadar, District Mandi, Himachal Pradesh who died on 11-3-1981 at Mandi, Himachal Pradesh.

Notice is hereby given to the general public, kinsmen, relation and other interested persons, that if any body has got any objection to the grant of the Succession Certificate, he may file objections in this Court on or before 12-11-81 failing which the application will be heard and decided *ex parte*.

Given under my hand and the seal of the Court, this 22nd day of September, 1981.

Seal.

V. K. AHUJA,
Senior Sub-Judge,
Mandi.

**PROCLAMATION UNDER ORDER 5, RULE
20, C. P. C.**

In the Court of **Shri Surjit Singh, Senior Sub-Judge.**
Una, District Una.

Case No. 273 of 79

Ram Parkash Vs. Sant Ram

Vs.—Amroo 2. Kishna ss/o Rama, Caste Bahti r/o Meharpur, Tehsil & District Una.

Whereas in the above noted case it has been proved to the satisfaction of this court that the above named defendants cannot be served through an ordinary course of service, hence this proclamation under Order 5, Rule 20, C. P. C. is hereby issued against them requiring to appear in this Court on 24-11-1981 at 10 A. M. personally or through an authorised agent or advocate to defend the case, failing which *ex parte* proceeding shall be taken against them.

Given under my hand and the seal of the Court this 29th day of September, 1981

Seal. **SURJIT SINGH,**
Senior Sub-Judge.

**PROCLAMATION UNDER ORDER 5, RULE
20, C. P. C.**

In the Court of **Shri Surjit Singh, Senior Sub-Judge**
Una, District Una

Succession Act Case No. 5 of 1981

Sham Lal s/o Parma Nand, Caste Lohar, r/o Kuneran,
Tehsil Amb, District Una ...Petitioner/
Applicant.

Vs.
General Public.

Vs.—General public 2. Roshan Lal s/o 3. Roshni
Devi d/o 4. Kashmir devi 5. Satya Devi
ds/o Parma Nand, caste Lohar, r/o Kuneran
Tehsil Amb District Una. ...Respondent.

Whereas in the above noted case the applicant/petitioner has filed an application under Indian Succession Act in respect of the debt of Smt. Kishni Devi wd/o Parma Nand Deceased.

The notice is hereby issued to the general public and relation and kinsman of the deceased that if any body has got any objection to the grant of succession certificate in favour of the petitioner may be filed in this court on or before 7-11-1981 at 10 A. M. otherwise the petition will be heard *ex parte*.

Given under my hand and the seal of the Court this 28th day of September, 1981.

Seal. **SURJIT SINGH,**
Senior Sub-Judge.

**PROCLAMATION UNDER ORDER 5, RULE
20, C. P. C.**

In the Court of **Shri Surjit Singh, Senior Sub-Judge**
Una, District Una

Case No. 192 of 81

Parsini Vs. Wattana etc.

Vs.—Bakhshish Singh s/o Bidhia, r/o Behdala, Tehsil & District Una
Defendants.

Whereas in the above noted case it has been proved to the satisfaction of this court that the above named defendant cannot be served through an ordinary course, hence this proclamation under order 5, Rule 20, C. P. C. is hereby issued against him requiring him to appear in this court on 25-11-81 at 10 A. M. personally or through an authorised agent or advocate to defend the case, failing which *ex parte* proceeding shall be taken against him.

Given under my hand and the seal of the court this 29th day of September, 1981.

Seal. **SURJIT SINGH,**
Senior Sub-Judge.

**PROCLAMATION UNDER ORDER 5, RULE
20, C.P.C.**

In the Court of **Shri V. K. Gupta, Sub-Judge**
1st Class, Dehra, District Kangra
Civil Suit 18/81

Suit for Declaration

Chuhroo Ram Versus Bhagat Ram
To

Sukh Lal s/o Relu, r/o Badkaaloo. Dakhli Kathog, Tehsil Dehra, District Kangra.

Whereas in the above noted case the summons were issued to the above named defendant from this court but the same have been received in this court unserved.

Now it has proved to the satisfaction of this court that the defendant named above can not served through normal course of service.

Hence this proclamation u/o 5, rule 20, C. P. C. is hereby issued against the above defendant to appear in this court on 13-11-81 personally or through an authorised pleader or agent failing which *ex parte* proceeding shall be taken against him.

Given under my hand and the seal of the court on 1-10-81.

Seal. **V. K. GUPTA,**
Sub-Judge 1st Class,
Dehra.

**PROCLAMATION UNDER ORDER 5, RULE, 20,
C. P. C.**

In the Court of **Shri V. K. Gupta, Sub-Judge-cum-Judl.**
Magistrate, Dehra, District Kangra

Civil suit 220 of 80

Pohlo Ram Versus Mast Ram
To
Suit for possession

Nikka Singh s/o Thola, r/o Beh, Tappa Gangot, Tehsil Dehra, District Kangra.

Where as in the above noted case the summons were issued to the above named defendant from this court but the same have been received in this court unserved.

Now it has proved to the satisfaction of this court that the defendant named above cannot be served through normal course of service.

Hence this proclamation u/o 5, rule 20, C. P. C. is hereby issued against the above defendant to appear in this court on 23-11-1981 personally or through an authorised pleader or agent failing which *ex parte* proceeding shall be taken against him.

Given under my hand and the seal of the court on 23-9-81.

Seal. **V. K. GUPTA,**
Sub-Judge.

PROCLAMATION U. O. 5, RULE 20, C. P. C.

In the Court of **Shri M. R. Chauhan, Subordinate Judge 1st Class Ghumarwin, District Bilaspur, Himachal Pradesh**

Civil Suit No. 38-1/1981

Shri Kashmira Ram s/o Shri Kanhia s/o Moti, caste Kabir-panthi, r/o village Jhabola, pragana Bachhretu, Tehsil Ghumarwin ...Plaintiff

Vs.

1. Bali Ram 2. Pratap Singh, 3. Pritam Singh ss/o Shri Inder, caste Rajput, r/o village Jhabola, pargana Bachhretu, Tehsil Ghumarwin, District Bilaspur Himachal Pradesh ...Defendants.

SUIT FOR DECLARATION

To

1. Shri Bali Ram 2. Pratap Singh ss/o Shri Inder, r/o village Jhabola, Pargana Bachhretu, Tehsil Ghumarwin, District Bilaspur, Himachal Pradesh ...Defendants.

Whereas in the above noted suit, it has been proved to the satisfaction of this court that the defendants No. 1 & 2 are evading the service of the summons and they cannot be served in the normal course of service.

Hence this proclamation is hereby issued against them to appear in this court on 25-11-1981 at 10 A. M. personally or through an authorised agent or pleader to defend the suit failing which an *ex parte* proceedings will be taken against them.

Given under my hand and the seal of this court, today this 30th day of September, 1981.

Seal. **M. R. CHAUHAN,**
Sub-Judge.

PROCLAMATION UNDER ORDER 5, RULE 20, C. P. C.

In the Court of **Shri Jaswant Singh Tomer Sub-Judge (3), Simla, Himachal Pradesh**

Case No. 67/1 of 1979

M/s Himachal Pradesh Horticulture Produce Marketing and Processing Corporation Ltd., Simla-2 having its registered office at Nigam Vihar ...Plaintiff.

Versus

1. Shri Darshan Dass 2., Shri Roshan Lal Kaith. Constable No. 679, Police Stations Sader, Simla...Defendants.

To

Roshan Lal C. No. 679, Police Station Sader Simla ...Defendant.

Whereas in the above noted case it has been proved to the entire satisfaction of this Court that the defendant/respondent above named cannot be served in the ordinary course, evading the service of summons issued in his name.

Proclamation under order 5, rule 20, of the Code of Civil Procedure is hereby issued requiring the defendant/respondents above named to appear in this Court on the 20-11-1981 personally, through an authorised agent or pleader to defend the suit/petition failing which it will be heard and decided *ex parte*.

Given under my hand and the seal of the Court this st day of October, 1981.

Seal. **JASWANT SINGH TOMER,**
Sub Judge/Rent Controllor.
Simla.

Before **Shri R. S. Chandel, Sub-Registrar, Simla Tehsil at Simla Himachal Pradesh**

Shri Om Parkash Chawla s/o Shri Nathu Ram Chawla, resident of House No. 4, Alley No. 9, Lower Bazar, Simla ...Applicant.

Versus

General Public.

To

The General Public,

Whereas Shri Om Parkash Chawla has presented a will executed by his brother late Shri Desh Raj Chawla s/o Shri Nathu Ram Chawla, resident of 70 Lower Bazar, Simla under section 40 of the Indian Registration Act for the registration of the said will, and the said will has been fixed for registration on 13-11-1981 at 10. A. M. in the office of the undersigned.

Notice is hereby given to the General Public, relations and kinsman of the deceased Shri Desh Raj Chawla that if any body has got any objection for the registration of the said will the same be filed before me on 13-11-1981 at 10.00 A. M. failing which the will in question shall be registered.

Given under my hand and the seal of the Authority today the 15th day of October, 1981.

Seal. **R. S. CHANDEL,**
Sub-Registrar, Simla.

HIMACHAL PRADESH FINANCIAL CORPORATION, SIMLA

NOTIFICATION

Simla, the 22nd September, 1981

No. HPFC/21-99/79.—Whereas M/s Hill View Hotel, Sanjauli, Simla-171006, District Simla Himachal Pradesh a sole proprietary concern of Shri Jia Lal Bragta son of Shri Budhi Singh Bragta, resident of village Gerli, Tehsil Chopal, District Simla, Himachal Pradesh were sanctioned a loan of Rs. 2.90 lacs by the Himachal Pradesh Financial Corporation for the purchase of land and construction of Building for setting up Hotel at Sanjauli.

And whereas for securing the repayment of the said loan and interest thereon the said industrial concern executed a mortgage deed dated 26-12-1977 in favour of the Corporation, mortgaging the properties mentioned in Schedule 'A' hereunder. In the said mortgage it was *inter alia* agreed by the said industrial unit that repayment of the loan amount would be made in accordance with the repayment schedule entered in the said mortgage deed besides interest and that the business shall be carried out to the best advantage and none of the sections will be leased out without the prior approval of the Corporation.

And Whereas the said industrial unit has committed defaults in repayment of the loan amount according to the said repayment schedule and also of interest and has failed to honour its undertakings and commitments and has not so far cared to clear the outstanding dues despite demands and notices served upon it and whereas according to the terms of the aforesaid document the entire amount together with interest upto the date of realisation of the full amount has become due for payment at once which has accumulated to Rs. 3,11,902.09 as on 10-6-81 including interest upto 9-6-81. The industrial unit has also stopped the hotel business and has leased out the entire building without the approval of the Corporation. *

Therefore the Himachal Pradesh Financial Corporation has decided to take over the possession of the said industrial unit M/s Hill View Hotel, Sanjauli, Simla-6, Himachal Pradesh under section 29(1) of the State Financial Corporations Act, 1951 (Central Act No. 63 of 1951) with a right to transfer by way of lease or sale of the property mortgaged under the said mortgage deed to the Himachal Pradesh Financial Corporation and realise therefrom its outstanding dues, in case the said industrial unit fails to clear its outstanding liability to the Corporation within fifteen days from the date of publication of this notification.

SCHEDULE 'A'

DETAILS OF MORTGAGED PROPERTIES
HEREINABOVE REFERRED TO:

Land measuring 8 Biswas comprised in khewat No. 103 khatoni No. 118 min and khasra No. 244/1/4 marks situate at Sanjauli, District Simla (Himachal Pradesh) alongwith the Hotel Building constructed thereon together with appurtenants, rights, tenements and hereditaments as well as the fixtures and fittings and electric installation.

Sd/-
General Manager.

STATE BANK OF INDIA
REGIONAL OFFICE, SIMLA

NOTICE

1. Shri Vije Singh, Officer JMS-I held the charge of Gangath Branch as Branch Manager w.e.f. 2-6-81 to 30-7-81.
2. Shri V. K. Malhotra, Officer JMS-I held the charge of Dharamsala Branch as Branch Manager w.e.f. 11-6-81 to 20-6-81.
3. Shri P. K. Goel, Officer JMS-I held the charge of Khaira Branch as Branch Manager w. e. f. 8-6-81 to 25-6-81.
4. Shri S. S. Chauhan, Officer JMS-I held the charge of Chowari Branch as Branch Manager w. e. f. 17-6-81 to 20-6-81.
5. Shri N. K. Seghal, Officer JMS-I held the charge of Gharjarot Branch as Branch Manager w. e. f. 8-6-81 to 28-6-81.
6. Shri Kashmiri Lal, Officer JMS-I held the charge of Mehla Branch as Branch Manager w. e. f. 16-5-81 to 20-6-81.
7. Shri I. S. Singla, Officer JMS-I held the charge of Bhatoli Branch as Branch Manager w. e. f. 19-6-81 to 24-6-81.
8. Shri V. S. Jain, Officer JMS-I held the charge of Jawali Branch as Branch Manager w. e. f. 6-7-81 to 25-7-81.
9. Shri V. K. Malhotra, Officer JMS-I held the charge of Dharamsala Branch w. e. f. 15-6-81 to 24-6-81 except on 19-6-81.
10. Shri S. K. Jindal, Officer JMS-I held the charge of Dharamsala Branch as Branch Manager on 19-6-81.
11. Shri Dharam Vir Mahajan, Officer JMS-I held the charge of Bathri Branch as Branch Manager w. e. f. 19-6-81 to 20-6-81.
12. Shri S. K. Kashyap, Officer JMS-I held the charge of Amb Branch as Branch Manager w. e. f. 30-4-81 to 4-5-81.
13. Shri S. S. Chauhan, Officer JMS-I held the charge of A. D. B. Chowari as Branch Manager w. e. f. 10-6-81 to 15-6-81.
14. Shri S. B. S. Kwatra, Officer JMS-I held the charge of Gagret Branch as Branch Manager w. e. f. 19-6-81 to 22-6-81.
15. Shri Shankar Lal, officer JMS-I held the charge of Mandi Branch as Branch Manager w. e. f. 22-6-81 to 27-6-81.
16. Shri Ravi Mahajan, Officer JMS-I held the charge of Kakira Branch as Branch Manager w. e. f. 4-6-81 to 7-6-81.
17. Shri R. K. Goel, Officer JMS-I held the charge of Jasur Branch as Branch Manager w. e. f. 16-3-81 to 23-3-81.
18. Shri Veerinder Sud, Officer, JMS-I held the charge of Dehra Branch as Branch Manager w. e. f. 16-6-81 to 21-6-81.
19. Shri S. K. Abrol, Officer JMS-I held the charge of Hamirpur Branch as Branch Manager on 24-6-81.
20. Shri D. P. Singh, Officer JMS-I held the charge of Slapper Branch as Branch Manager w. e. f. 15-6-81 to 19-6-81.
21. Shri S. S. Chauhan, Officer JMS-I held the charge of Chowari Branch as Branch Manager w. e. f. 17-6-81 to 21-6-81.
22. Shri S. K. Gupta, Officer JMS-I held the charge of Nagrota Surian Branch as Branch Manager w. e. f. 3-8-81 to 4-9-81.
23. Shri I. S. Singla, Officer JMS-I held the charge of Dhaliara Branch as Branch Manager w. e. f. 26-6-81 to 1-7-81.
24. Shri B. J. Chopra, Officer JMS-I held the charge of Sunder Nagar Branch as Branch Manager on 23-6-81.
25. Shri Baldev Raj, Officer JMS-I took over the complete and permanent charge of Sihunta Branch as Branch Manager w. e. f. 10-7-81.
26. Shri V. K. Sharma, Officer JMS-I held the charge of Jasur Branch as Branch Manager w. e. f. 13-7-81 to 14-7-81.
27. Shri S. K. Gupta, Officer JMS-I held the charge of Harsar Branch as Branch Manager w. e. f. 27-6-81 to 29-6-81.
28. Shri K. K. Kalra, Officer JMS-I held the charge of H. P. A. U. Palampur Branch as Branch Manager w. e. f. 23-7-81 to 30-7-81.
29. Shri R. K. Mahajan, Officer JMS-I held the charge of Banikhet Branch as Branch Manager w. e. f. 11-6-81 to 14-6-81.
30. Shri S. K. Abrol, Officer JMS-I held the charge of Hamirpur Branch as Branch Manager on 6-7-81.
31. Shri N. K. Kalia, Officer JMS-I held the charge of Nangal Chowk Branch as Branch Manager w. e. f. 1-8-81 to 20-8-81.
32. Shri S. K. Sehdev, Officer JMS-I held the charge of Mehla Branch as Branch Manager w. e. f. 10-8-81 to 24-8-81.
33. Shri C. L. Verma, Officer JMS-I took over complete and permanent charge of Pong Dam Branch as Branch Manager w. e. f. 12-5-81.
34. Shri Dharam Vir, Officer JMS-I held the charge of Kakira Branch as Branch Manager, w. e. f. 3-8-81 to 24-8-81.
35. Shri Veerender Sud, Officer JMS-I held the charge of Accountant (Dehra Branch) w. e. f. 16-6-81 to 5-7-81.
36. Shri S. K. Malhotra, Officer JMS-I held the charge of Hamirpur Branch as Branch Manager, w. e. f. 7-7-81 to 11-7-81.
37. Shri S. S. Chauhan, Officer JMS-I held the charge of A. D. B. Chowari as Branch Manager w. e. f. 9-7-81 to 11-7-81.
38. Shri J. P. Malik, Officer JMS-I took over the permanent charge of Surangani Branch as Branch Manager on 6-7-81.
39. Shri S. K. Gupta, Officer JMS-I held the charge of Nandpur Branch as Branch Manager w. e. f. 16-7-81 to 18-7-81.
40. Shri S. S. Chauhan, Officer JMS-I held the charge of Chowari Branch as Branch Manager, w. e. f. 17-8-81 to 27-8-81.
41. Shri Veerinder Sud, Officer JMS-I held the charge of Dehra Branch as Branch Manager w. e. f. 13-7-81 to 17-7-81.
42. Shri S. K. Kashyap, Officer JMS-I held the charge of Amb Branch as Branch Manager w. e. f. 20-7-81 to 27-7-81.

43. Shri P. K. Goel, Officer JMS-I held the charge of Gharjarot Branch as Branch Manager w.e.f. 29-6-81 to 18-7-81.
 44. Shri S. C. Gupta, Officer JMS-I held the charge of A. D. B. Palampur as Branch Manager w.e.f. 21-7-81 to 16-8-81.
 45. Shri V. K. Sharma Officer JMS-I held the charge of Kotla Branch as Branch Manager w. e. f. 1-8-81 to 13-8-81.
 46. Shri Ashok Chauhan, Officer JMS-I held the charge of Kotla Branch as Branch Manager w.e.f. 14-8-81 to 17-8-81.
 47. Shri S. K. Jindal, Officer JMS-I held the charge of Rait Branch as Branch Manager w. e. f. 22-7-81 to 24-7-81.
 48. Shri S. C. Gupta, Officer JMS-I held the charge of Palampur Branch as Branch Manager w.e.f. 17-7-81 to 18-7-81.
 49. Shri D. B. Sud, Officer JMS-I took over the permanent charge of Accountant at Dharamasala Branch w. e. f. 6-7-81.
 50. Shri N. K. Sehgal Officer JMS-I held the charge of Gharjarot Branch as Branch Manager on 18-7-81.
 51. Shri Veerinder Sud, Officer, JMS-I held the charge of Dehra Branch as Branch Manager w. e. f. 21-7-81 to 24-7-81.
 52. Shri V. K. Malhotra, Officer JMS-I held the charge of Dharamasala Branch as Branch Manager w.e.f. 16-7-81 to 23-7-81.
 53. Shri V. K. Sharma, Officer JMS-I held the charge of Harsar Branch as Branch Manager w. e. f. 18-7-81 to 20-7-81.
 54. Shri R. K. Gupta, Officer JMS-I held the charge of Fatehpur Branch as Branch Manager w. e. f. 17-8-81 to 15-9-81.
 55. Shri V. K. Sharma, Officer JMS-I held the charge of Jawali Branch as Branch Manager w. e. f. 24-7-81 to 25-7-81.
 56. Shri Vije Singh, Officer JMS-I held the charge of Gangath Branch as Branch Manager w. e. f. 1-6-81 to 30-7-81.
 57. Shri S. C. Kaistha, Officer JMS-I took over the permanent charge of Gangath Branch as Branch Manager w. e. f. 31-7-81.
 58. Shri B. J. Chopra, Officer JMS-I held the charge of Sunder Nager Branch as Branch Manager w. e. f. 27-7-81 to 28-7-81.
 59. Shri S. S. Chauhan, Officer JMS-I held the charge of A. D. B. Chowari as Branch Manager w. e. f. 2-8-81 to 17-8-81.
 60. Shri I. S. Singla Officer JMS-I held the charge of Bhatoli Branch as Branch Manager w. e. f. 8-8-81 to 26-8-81.
 61. Shri Veerinder Sud, Officer JMS-I held the charge of Dehra Branch as Branch Manager w. e. f. 1-8-81 to 7-8-81.
 62. Shri R. K. Gupta, Officer JMS-I held the charge of Palampur Branch as Branch Manager on 23-6-81.
 63. Shri G. C. Sharma, Officer JMS-I held the charge of Jasur Branch as Branch Manager on 17-8-81.
 64. Shri A. K. Sardana, Officer JMS-I held the charge of Surangani Branch as Branch Manager on 8-8-81.
 65. Shri S. K. Kashyap, Officer JMS-I held the chagre of Gagret Branch as Branch Manager w. e. f. 11-8-81 to 21-8-81.
 66. Shri S. K. Taneja, Officer JMS-I held the charge of Rait Branch as Branch Manager w. e. f. 2-8-81 to 8-8-81.
 67. Shri R. K. Mahajan, Officer JMS-I held the charge of Bathri Branch as Branch Manager w.e.f. 11-8-81 to 12-8-81.
 68. Shri A. K. Kapoor, Officer JMS-I held over the permanent charge of Bhatoli Branch as Branch Manager w. e. f. 18-3-81.
 69. Shri O. P. Acharya, Officer JMS-I took over the permanent charge of Gharjarot Branch as Branch Manager w. e. f. 18-8-81.
 70. Shri Bachittar Singh, Officer JMS-I held the charge of Chamba Branch as Branch Manager w. e. f. 4-9-81 to 9-9-81.
 71. Shri V. K. Sharma, Officer JMS-I held the charge of Gangath Branch as Branch Manager w. e. f. 24-8-81 to 30-8-81.
 72. Shri B. J. Chopra, Officer JMS-I held the charge of Sunder Nagar Branch as Branch Manager on 11-8-81.
 73. Shri S. K. Taneja, Officer JMS-I held the charge of Rait Branch as Branch Manager on 26-8-81.
 74. Shri A. C. Sharma, Officer JMS-I held the charge of Bathri Branch as Branch Manager w. e. f. 31-8-81 to 16-9-81.
 75. Shri D. K. Mahajan, Officer JMS-I held the charge of Mehla Branch as Branch Manager w. e. f. 29-8-81 to 15-9-81.
 76. Shri Paramjit Singh, Officer JMS-I held the charge of Daliara Branch as Branch Manager w. e. f. 31-8-81 to 1-9-81.
 77. Shri Shankar Lal, Officer JMS-I held the charge of Mandi Branch as Branch Manager w. e. f. 22-6-81 to 14-8-81.
 78. Shri R. N. Saluja, Officer JMS-I held the charge of Chintpurni Branch as Branch Manager w. e. f. 29-8-81 to 14-9-81.
 79. Shri S. K. Kashyap, Officer JMS-I held the charge of Gagrat Branch as Branch Manager w. e. f. 11-8-81 to 31-8-81.
 80. Shri V. K. Sharma, Officer JMS-I held the charge of Gangath Branch as Branch Manager w. e. f. 14-9-81 to 19-9-81.
 81. Shri D. B. Sud, Officer, JMS-I held the charge of Dharamasala Branch as Branch Manager w.e.f. 9-9-81 to 11-9-81.
 82. Shri I. S. Singla, Officer JMS-I held the charge of Daliara Branch as Branch Manager w. e. f. 2-9-81 to 7-9-81.
 83. Shri S. K. Gupta, Officer JMS-I held the charge of Nagrota Surian Branch as Branch Manager w. e. f. 11-9-81 to 15-9-81.
- Referring to our Notice published in State Gazette dated 4-7-81, Vol. 29 page 998, the items No. 29 & 37 be read as under:—*
84. Shri R. K. Goel, Officer JMS-I held the charge of Jasur Branch as Branch Manager w. e. f. 18-4-81 to 20-4-81 and not as from 18-4-81 to 28-4-81.
 85. Shri S. S. Chauhan, Officer JMS-I held the charge of Chowari Branch as Branch Manager w. e. f. 28-4-81 to 27-5-81 and not Shri R. K. Sood from 25-4-81 to 27-5-81.

J. S. BHATNAGAR.
Chief Regional Manager.

Seal.

भाग 6—भारतीय राजपत्र इत्यादि में से पुनः प्रकाशन

LAW DEPARTMENT

Simla-2, the 23rd June, 1981

NOTIFICATION

No. LLR.E. (9) 10/79.—The following Acts recently passed by the Parliament which have already been published in the Gazette of India, Extraordinary, Part II, Section I, are hereby republished in the Himachal Pradesh Government Rajparta, for the information of general public:—

Sl. No.	Title	Date of assent	Date of the Gazette of India (Extra ordinary) Part II, Section-I, in which the Acts were published.
1.	The Appropriation (No. 4) Act, 1981 (15 of 1981).	1-5-1981	1-5-1981
2.	The Finance Act, 1981 (16 of 1981).	12-5-1981	12-5-1981

G. S. CHAUHAN,
Under Secretary.

Assented to on 1st May, 1981.

THE APPROPRIATION (NO. 4) ACT, 1981

ACT NO.15 OF 1981

AN

ACT

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year, 1981-82.

BE it enacted by Parliament in the Thirty-second Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Appropriation (No. 4) Act, 1981.

2. *Issue of Rs. 73784,98,09,000 out of the Consolidated Fund of India for the year, 1981-82.*—From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Vote on Account) Act, 1981 [(2 of 1981)] to the sum of seventy-three thousand seven hundred and eighty-four crores, ninety-eight lakhs and nine thousand rupees towards defraying the several charges which will come in course of payment during the financial year, 1981-82 in respect of the services specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

4. *Construction of references to Ministries and Departments in the Schedule.*—References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before the 16th February, 1981, and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time.

THE SCHEDULE

(See sections 2, 3 and 4)

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture and Co-operation .. Revenue	3,18,45,000	10,000	3,18,55,000
2	Agriculture .. Revenue	75,83,27,000	..	75,83,27,000
	Capital	1259,76,62,000	175,00,40,000	1434,77,02,000
3	Fisheries .. Revenue	17,89,13,000	..	17,89,13,000
	Capital	17,40,30,000	..	17,40,30,000
4	Animal Husbandry and Dairy Development .. Revenue	107,63,98,000	20,000	107,64,18,000
	Capital	15,81,50,000	3,50,000	15,85,00,000
5	Forest .. Revenue	24,43,51,000	..	24,43,51,000
	Capital	81,00,000	5,24,50,000	6,05,50,000
6	Co-operation .. Revenue	16,61,50,000	..	16,61,50,000
	Capital	116,32,75,000	7,24,75,000	123,57,50,000
7	Department of Food .. Revenue	660,38,23,000	10,60,000	660,48,83,000
	Capital	51,57,73,000	1,00,000	51,58,73,000
8	Department of Agricultural Research and Edu- cation .. Revenue	33,44,000	..	33,44,000
9	Payments to Indian Council of Agricultural Research .. Revenue	101,80,89,000	..	101,80,89,000
10	Ministry of Civil Supplies .. Revenue	6,00,77,000	..	6,00,77,000
	Capital	8,38,75,000	3,74,50,000	12,13,25,000
11	Ministry of Commerce .. Revenue	1,83,12,000	..	1,83,12,000
12	Foreign Trade and Export Production .. Revenue	459,96,53,000	..	459,96,53,000
	Capital	62,38,00,000	..	62,38,00,000
13	Textiles, Handloom and Handicrafts .. Revenue	141,42,05,000	..	141,42,05,000
	Capital	50,41,95,000	10,56,67,000	60,98,62,000
14	Ministry of Communications .. Revenue	3,16,20,000	..	3,16,20,000
	Capital	16,14,00,000	..	16,14,00,000

1	2	3			
			Rs.	Rs.	Rs.
15	Overseas Communications Service	.. Revenue	21,38,17,000	..	21,38,17,000
		Capital	22,24,60,000	40,000	22,25,00,000
16	Posts and Telegraphs—				
	Working Expenses	.. Revenue	956,78,09,000	50,000	956,78,59,000
17	Posts and Telegraphs—Dividend to General				
	Revenues, Appropriation to Reserve Funds and	.. Revenue	256,93,34,000	..	256,93,34,000
	Repayment of Loans from General Revenues..	Capital	512,00,73,000	1,00,000	512,01,73,000
18	Capital Outlay on Posts and Telegraphs	.. Revenue	156,78,40,000	..	156,78,40,000
19	Ministry of Defence	.. Capital	104,93,57,000	2,62,60,000	107,56,17,000
20	Defence Services—				
	Army	.. Revenue	2424,42,51,000	1,00,00,000	2425,42,51,000
21	Defence Services—				
	Navy	.. Revenue	299,25,50,000	1,50,000	299,27,00,000
22	Defence Services—				
	Air Force	.. Revenue	991,85,00,000	2,00,000	991,87,00,000
23	Defence Services—				
	Pensions	.. Revenue	283,15,65,000	75,000	283,16,40,000
24	Capital Outlay on Defence Services	Capital	403,64,00,000	2,50,00,000	406,14,00,000
25	Department of Education	.. Revenue	2,15,37,000	..	2,15,37,000
26	Education	.. Revenue	269,06,79,000	..	279,06,79,000
		Capital	12,44,40,000	4,00,00,000	16,44,40,000
27	Department of Culture	.. Revenue	14,80,10,000	..	14,80,10,000
28	Archaeology	.. Revenue	7,56,50,000	..	7,56,50,000
29	Department of Coal	.. Revenue	103,64,49,000	..	103,64,49,000
		Capital	616,18,02,000	..	616,18,02,000
30	Department of Power	.. Revenue	89,00,07,000	..	89,00,07,000
		Capital	743,82,21,000	18,71,00,000	762,53,21,000
31	Ministry of External Affairs	.. Revenue	154,39,61,000	25,000	154,39,86,000
		Capital	28,71,07,000	..	28,71,07,000
32	Ministry of Finance	.. Revenue	42,61,08,000	25,000	42,61,33,000
		Capital	1,52,51,000	..	1,52,51,000
33	Customs	.. Revenue	41,17,52,000	45,000	41,17,97,000
		Capital	17,25,00,000	..	17,25,00,000
34	Union Excise Duties	.. Revenue	59,05,51,000	5,51,000	59,11,02,000
35	Taxes on Income, Estate Duty, Wealth Tax and				
	Gift Tax	.. Revenue	61,19,10,000	2,03,000	61,21,13,000
36	Stamps	.. Revenue	26,89,24,000	..	26,89,24,000
		Capital	5,32,20,000	..	5,32,20,000
37	Audit	.. Revenue	72,48,24,000	1,35,27,000	73,83,51,000
38	Currency, Coinage and Mint	.. Revenue	49,28,39,000	..	49,28,39,000
		Capital	21,57,59,000	..	21,57,59,000
39	Pensions	.. Revenue	81,66,00,000	50,00,000	82,16,00,000
40	Opium and Alkaloid Factories	.. Revenue	38,60,88,000	1,000	38,60,89,000
		Capital	1,13,73,000	..	1,13,73,000
41	Transfers to State Governments	.. Revenue	1158,27,81,000	3399,68,00,000	4557,95,81,000
		Capital	..	2892,50,20,000	2892,50,20,000
	CHARGED—				
	Interest Payments	.. Revenue	..	3123,80,35,000	3123,80,35,000
42	Other Expenditure of the Ministry of Finance	.. Revenue	381,54,55,000	2,37,000	381,56,92,000
		Capital	394,66,52,000	..	394,66,52,000
43	Loans to Government Servants, etc.	.. Capital	88,00,00,000	..	88,00,00,000
	CHARGED—				
	Repayment of Debt	.. Capital	..	42908,23,78,000	42908,23,78,000
44	Ministry of Health and Family Welfare	.. Revenue	1,15,07,000	..	1,15,07,000
45	Medical and Public Health	.. Revenue	188,04,83,000	..	188,04,83,000
		Capital	71,17,25,000	5,000	71,17,30,000
46	Family Welfare	.. Revenue	171,22,12,000	..	171,22,12,000
		Capital	1,00,000	..	1,00,000
47	Ministry of Home Affairs	.. Revenue	3,64,46,000	..	3,64,46,000
48	Cabinet	.. Revenue	1,61,65,000	..	1,61,65,000
49	Department of Personnel and Administrative				
	Reforms	.. Revenue	9,39,50,000	5,000	9,39,55,000
		Capital	..	2,00,00,000	2,00,00,000
50	Police	.. Revenue	296,61,39,000	1,30,000	296,62,69,000
		Capital	10,37,29,000	5,01,00,000	15,38,29,000
51	Census	.. Revenue	41,05,09,000	..	41,05,09,000
52	Other Expenditure of the Ministry of Home				
	Affairs	.. Revenue	363,51,10,000	104,31,83,000	467,82,93,000
		Capital	124,00,87,000	1,28,22,000	125,29,09,000
53	Delhi	.. Revenue	212,64,09,000	90,35,000	213,54,44,000
		Capital	128,93,81,000	4,50,00,000	133,43,81,000
54	Chandigarh	.. Revenue	33,87,33,000	1,11,01,000	34,98,34,000
		Capital	14,74,66,000	1,15,00,000	15,89,66,000
55	Andaman and Nicobar Islands	.. Revenue	34,81,58,000	8,000	34,81,66,000
		Capital	21,29,32,000	..	21,29,32,000

1	2	3
	Rs.	Rs.
56 Dadra and Nagar Haveli .. Revenue	3,55,29,000	3,55,29,000
.. Capital	5,01,86,000	5,01,86,000
57 Lakshadweep .. Revenue	7,16,16,000	7,16,16,000
.. Capital	8,07,37,000	8,07,37,000
58 Ministry of Industry .. Revenue	3,72,36,000	3,72,36,000
59 Industries .. Revenue	39,39,33,000	39,39,33,000
.. Capital	346,25,57,000	346,25,57,000
60 Village and Small Industries .. Revenue	25,17,51,000	5,00,00,000
.. Capital	6,09,55,000	7,09,00,000
61 Ministry of Information and Broadcasting .. Revenue	1,01,22,000	1,01,22,000
62 Information and Publicity .. Revenue	25,57,75,000	25,57,75,000
.. Capital	1,48,21,000	1,48,21,000
63 Broadcasting .. Revenue	86,82,40,000	86,82,40,000
.. Capital	34,18,48,000	1,00,000
64 Ministry of Irrigation .. Revenue	81,10,63,000	81,10,63,000
.. Capital	13,31,76,000	41,89,08,000
65 Ministry of Labour .. Revenue	97,27,000	97,27,000
66 Labour and Employment .. Revenue	72,69,63,000	25,000
.. Capital	12,75,000	12,75,000
67 Ministry of Law, Justice and Company Affairs .. Revenue	23,57,34,000	23,57,34,000
.. Capital	1,00,000	1,00,000
68 Administration of Justice .. Revenue	1,12,97,000	1,14,15,000
69 Ministry of Petroleum, Chemicals and Fertilizers .. Revenue	1,16,37,000	1,16,37,000
70 Petroleum and Petro-Chemicals Industries .. Revenue	102,39,15,000	102,39,15,000
.. Capital	204,58,16,000	204,58,16,000
71 Chemicals and Fertilizers Industries .. Revenue	324,91,01,000	324,91,01,000
.. Capital	284,88,07,000	284,88,07,000
72 Ministry of Planning .. Revenue	4,39,000	4,39,000
73 Statistics .. Revenue	17,88,69,000	17,88,69,000
74 Planning Commission .. Revenue	5,57,42,000	5,57,42,000
75 Ministry of Rural Reconstruction .. Revenue	450,76,03,000	6,000
.. Capital	73,55,26,000	73,55,26,000
76 Ministry of Shipping and Transport .. Revenue	3,63,43,000	10,000
77 Roads .. Revenue	140,05,42,000	30,000
.. Capital	136,53,89,000	16,13,00,000
78 Ports, Lighthouses and Shipping .. Revenue	65,50,04,000	4,000
.. Capital	180,57,74,000	1,50,00,000
79 Road and Inland Water Transport .. Revenue	2,11,64,000	2,11,64,000
.. Capital	24,84,18,000	44,10,000
80 Ministry of Social Welfare .. Revenue	47,59,36,000	47,59,36,000
.. Capital	93,70,000	93,70,000
81 Department of Steel .. Revenue	15,40,33,000	15,40,33,000
.. Capital	560,75,41,000	5,91,30,000
82 Department of Mines .. Revenue	69,28,71,000	3,85,000
.. Capital	216,97,00,000	11,00,000
83 Department of Supply .. Revenue	27,21,000	27,21,000
84 Supplies and Disposals .. Revenue	9,48,59,000	25,00,000
85 Department of Rehabilitation .. Revenue	26,31,84,000	1,20,000
.. Capital	7,12,93,000	10,34,14,000
86 Ministry of Tourism and Civil Aviation .. Revenue	73,11,000	73,11,000
87 Meteorology .. Revenue	17,73,78,000	17,73,78,000
.. Capital	7,57,25,000	7,57,25,000
88 Aviation .. Revenue	31,02,88,000	20,000
.. Capital	94,00,24,000	2,00,000
89 Tourism .. Revenue	5,50,74,000	5,50,74,000
.. Capital	12,55,56,000	12,55,56,000
90 Ministry of Works and Housing .. Revenue	1,47,64,000	1,47,64,000
91 Public Works .. Revenue	124,11,35,000	1,05,000
.. Capital	40,01,74,000	15,00,000
92 Water Supply and Sewerage .. Revenue	117,45,00,000	117,45,00,000
93 Housing and Urban Development .. Revenue	26,60,46,000	91,25,000
.. Capital	51,99,97,000	19,39,42,000
94 Stationery and Printing .. Revenue	47,77,30,000	8,000
95 Department of Atomic Energy .. Revenue	68,11,000	68,11,000
96 Atomic Energy Research, Development and Industrial Projects .. Revenue	118,37,19,000	118,37,19,000
.. Capital	105,07,58,000	105,07,58,000
97 Nuclear Power Schemes .. Revenue	81,84,19,000	81,84,19,000
.. Capital	83,02,93,000	83,02,93,000
98 Department of Electronics .. Revenue	14,18,06,000	14,18,06,000
.. Capital	9,04,00,000	9,04,00,000
99 Department of Environment .. Revenue	6,03,11,000	6,03,11,000
100 Department of Science and Technology .. Revenue	40,22,26,000	40,22,26,000
.. Capital	1,92,00,000	1,92,00,000
101 Survey of India .. Revenue	27,71,22,000	27,71,22,000
.. Capital	5,77,000	5,77,000
102 Grants to Council of Scientific and Industrial Research .. Revenue	74,79,95,000	74,79,95,000

1	2	3			
			Rs.	Rs.	Rs.
103	Department of Space	.. Revenue	55,23,76,000		55,23,76,000
		Capital	51,88,49,000		51,88,49,000
104	Lok Sabha	.. Revenue	7,09,20,000	1,00,000	7,10,20,000
105	Rajya Sabha	.. Revenue	2,53,68,000	1,78,000	2,55,46,000
106	Department of Parliamentary Affairs	.. Revenue	25,83,000	1,05,000	2,56,48,000
	CHARGED—Staff Household and allowances of the President				25,83,000
107	Secretariat of the Vice-President	.. Revenue		77,92,000	77,92,000
	CHARGED—Union Public Service Commission	.. Revenue	6,40,000		6,40,000
				3,12,17,000	3,12,17,000
	TOTAL		20993,34,27,000	52791,63,82,000	73784,98,09,000

(Assented to on 12th May, 1981).

THE FINANCE BILL, 1981

(ACT No. 16 OF 1981)

AN

ACT

to give effect to the financial proposals of the Central Government for the financial year 1981-82.

BE it enacted by Parliament in the Thirty-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. *Short title and commencement.*—(1) This Act may be called the Finance Act, 1981.

(2) Save as otherwise provided in this Act, sections 2 to 45 and section 53 shall deemed to have come into force on the 1st day of April, 1981.

CHAPTER II

RATES OF INCOME-TAX

2. *Income-tax.*—(1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 1981 income-tax shall be charged at the rates specified in Part I of the First Schedule and shall be increased:—

(a) in the cases to which Paragraphs A, B, C and D of that Part apply, by a surcharge for purposes of the Union; and

(b) in the cases to which Paragraph E of that Part applies, by a surcharge,

calculated in each case in the manner provided therein.

(2) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding six hundred rupees, in addition to total income, and the total income exceeds twelve thousand rupees, then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after the first eight thousand rupees of the total income but without liable to tax), only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income:

Provided that for the purposes of determining the amount of income-tax in accordance with this sub-clause, the provisions of clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(ii) the net agricultural income shall be increased by a sum of eight thousand rupees and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income:

Provided that for the purposes of determining the amount of income-tax in accordance with this sub-clause, the provisions of clause (i) and clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply:

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii):

Provided that where the sum so arrived at exceeds sixty per cent of the amount by which the total income exceeds twelve thousand rupees, the excess shall be disregarded;

(iv) the amount of income-tax determined in accordance with sub-clause (iii) shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent. of such income-tax and the sum so arrived at shall be the income-tax in respect of the total income.

(3) In cases to which the provisions of Chapter XII or section 164 or section 164 A of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section as the case may be.

(4) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule.

(5) Subject to the provisions of sub-section (6), in cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax"

payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the rate or rates specified in Part III of the First Schedule:

Provided that in cases to which the provisions of Chapter XII or section 164 or section 164A or section 167A of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section, or the rates as specified in that Chapter or section, as the case may be.

(6) In the cases to which Sub-Paragraph I or Sub-Schedule Paragraph II of Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding six hundred rupees, in addition to total income and the total income exceeds,—

- (i) in a case to which the said Sub-Paragraph I applies fifteen thousand rupees, and
- (ii) in a case to which the said Sub-Paragraph II applies, twelve thousand rupees:

then, in calculating income-tax under the first proviso to sub-section (5) of section 132 of the Income-tax Act or in charging income-tax under sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

- (a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after,—

- (i) in a case to which the said Sub-Paragraph I applies, the first fifteen thousand rupees, and

- (ii) in a case to which the said Sub-Paragraph II applies, the first eight thousand rupees,

of the total income but without being liable to tax), only for the purpose of calculating, charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

- (b) such income-tax or, as the case may be, "advance tax" shall be so calculated, charged or computed as follows:—

- (i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income:

Provided that in a case referred to in the said Sub-Paragraph II, for the purposes of determining the amount of income-tax or "advance tax" in accordance with this sub-clause, the provisions of clause (ii) of the proviso below the said Sub-Paragraph II and the provisions relating to surcharge on income-tax in the said Sub-Paragraph II shall not apply;

- (ii) the net agricultural income shall be increased,—
- (A) in a case to which the said Sub-Paragraph I applies, by a sum of fifteen thousand rupees; and

- (B) in a case to which the said Sub-Paragraph II applies, by a sum of eight thousand rupees,

and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Sub-Paragraph I or, as the case may be, the said Sub-Paragraph II, as if the net agricultural income as so increased were the total income:

Provided that in a case referred to in the said Sub-Paragraph II, for the purposes of determining

the amount of income-tax or "advance tax" in accordance with this sub-clause, the provisions of clause (ii) of the proviso below the said Sub-Paragraph II and the provisions relating to surcharge on income-tax in the said Sub-Paragraph II shall not apply;

- (ii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii):

Provided that in a case referred to in the said Sub-Paragraph II, where the sum so arrived at exceeds sixty per cent of the amount by which the total income exceeds twelve thousand rupees, the excess shall be disregarded;

- (iv) the amount of income-tax or "advance tax" determined in accordance with sub-clause (iii) shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax or, as the case may be, "advance tax" and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income.

(7) For the purposes of this section and the First Schedule,—

- (a) "company in which the public are substantially interested" means a company which is such a company as is referred to in section 108 of the Income-tax Act;

- (b) "domestic company" means an Indian company, or any other company which, in respect of its income liable to income-tax under the income-tax Act for the assessment year commencing on the 1st day of April, 1981, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of section 194 of that Act;

- (c) "industrial company" means a company which is mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining.

Explanation.—For the purposes of this clause, a company shall be deemed to be mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining, if the income attributable to any one or more of the aforesaid activities included in its total income of the previous year (as computed before making any deduction under Chapter VIA of the Income-tax Act) is not less than fifty-one per cent of such total income;

- (d) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies insurance);

- (e) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

- (f) "tax free security" means any security of the Central Government issued or declared to be income-tax free, or any security of a State Government issued income-tax free, the income-tax whereon is payable by the State Government.

- (g) all other words and expressions used in this section or in the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

CHAPTER III

DIRECT TAXES

Income-tax

3. *Insertion of new section 10A.*—After section 10 of the Income-tax Act, the following section shall be inserted, namely:—

'10A.—*Special provision in respect of newly established industrial undertakings in free trade zones.*—(1) Subject to the provisions of this section, any profits and gains derived by an assessee from an industrial undertaking to which this section applies shall not be included in the total income of the assessee.

(2) This section applies to any industrial undertaking which fulfils all the following conditions, namely:—

- (i) it has begun or begins to manufacture or produce articles or things during the previous year relevant to the assessment year commencing on or after the 1st day of April, 1981 in any free trade zone;
- (ii) it is not formed by the splitting up, or the reconstruction, of a business already in existence;

Provided that this condition shall not apply in respect of any industrial undertaking which is formed as a result of the re-establishment, reconstruction or revival by the assessee of the business of any such industrial undertaking as is referred to in section 33B, in the circumstances and within the period specified in that section;

- (iii) it is not formed by the transfer to a new business of machinery or plant previously used for any purpose.

Explanation.—The provisions of *Explanation 1* and *Explanation 2* to sub-section (2) of section 80-I shall apply for the purposes of clause (iii) of this sub-section as they apply for the purposes of clause (ii) of that sub-section.

(3) The profits and gains referred to in sub-section (1) shall not be included in the total income of the assessee in respect of the assessment year relevant to the previous year in which the industrial undertaking begins to manufacture or produce articles or things (such assessment year being hereafter in this section referred to as the initial assessment year) and each of the four assessment years immediately succeeding the initial assessment year.

(4) Notwithstanding anything contained in any other provision of this Act, in computing the total income of the assessee of the previous year relevant to the assessment year immediately succeeding the last of the relevant assessment years or of any previous year relevant to any subsequent assessment year,—

- (i) section 32, section 32A, section 33, section 35 and clause (ix) of sub-section (1) of section 36 shall apply as if every allowance or deduction referred to therein and relating to or allowable for any of the relevant assessment years, in relation to any building, machinery, plant or furniture used for the purposes of the business of the industrial undertaking in the previous year relevant to such assessment year or any expenditure incurred for the purposes of such business in such previous year had been given full effect to for that assessment year itself and accordingly sub-section (2) of section 32, clause (ii) of sub-section (3) of section 32A, clause (ii) of sub-section (2) of section 33, sub-section (4) of section 35 or the second proviso to clause (ix) of sub-section (1) of section 36, as the case may be, shall not apply in relation to any such allowance or deduction;

- (ii) no loss referred to in sub-section (1) of section 72 or sub-section (1) of section 74 and no deficiency referred to in sub-section (3) of section 80J, in so far as such loss or deficiency relates to the business of the industrial undertaking, shall be carried forward or set off where such loss, or, as the case may be, deficiency relates to any of the relevant assessment years;

- (iii) no deduction shall be allowed under section 80HH or section 80HHA or section 80-I or section 80J in relation to the profits and gains of the industrial undertaking; and

- (iv) in computing the depreciation allowance under section 32, the written down value of any asset used for the purposes of the business of the industrial undertaking shall be computed as if the assessee had claimed and been actually allowed the deduction in respect of depreciation for each of the relevant assessment years.

(5) Where an industrial undertaking in any free trade zone has begun to manufacture or produce articles or things in any previous year relevant to the assessment year commencing on or after the 1st day of April, 1977 but before the 1st day of April, 1981, the assessee may, at his option, before the expiry of the time allowed under sub-section (1) or sub-section (2) of section 139, whether fixed originally or on extension, for furnishing the return of income for the assessment year commencing on the 1st day of April, 1981 furnish to the Income-tax Officer a declaration in writing that the provisions of sub-section (1) may be made applicable to him for each of the relevant assessment years as reduced by the number of assessment years which expired before the 1st day of April, 1981 and if he does so, then, the provisions of sub-section (1) shall apply to him for each of such relevant assessment years and the provisions of sub-section (4) shall also apply in computing the total income of the assessee for the assessment year immediately succeeding the last of the relevant assessment years and any subsequent assessment year.

(6) The provisions of sub-section (8) and sub-section (9) of section 80-I shall, so far as may be, apply in relation to the industrial undertaking referred to in this section as they apply for the purposes of the industrial undertaking referred to in section 80-I.

(7) Notwithstanding anything contained in the foregoing provisions of this section, where the assessee, before the expiry of the time allowed under sub-section (1) or sub-section (2) of section 139, whether fixed originally or on extension, for furnishing the return of income for the initial assessment year, furnishes to the Income-tax Officer a declaration in writing that the provisions of this section may not be made applicable to him, the provisions of this section shall not apply to him for any of the relevant assessment years.

Explanation.—For the purposes of this section,—

- (i) "free trade zone" means the Kandla Free Trade Zone and the Santacruz Electronics Export Processing Zone and includes any other free trade zone which the Central Government may, by notification in the Official Gazette, specify for the purposes of this section;

- (ii) "relevant assessment years" means the initial assessment year and four assessment years immediately succeeding the initial assessment year.

4. *Amendment of section 16.*—In section 16 of the income-tax Act: in clause (i), with effect from 1st day of April, 1982,—

- (a) for the portion beginning with the words "a sum calculated" and ending with the words "whichever is less", the following shall be substituted, namely:—

"a sum equal to twenty per cent of the salary or five thousand rupees, whichever is less";

- (b) in the proviso, clause (i) shall be omitted.

5. *Amendment of section 32A.*—In section 32A of the Income-tax Act, in clause (2) of the *Explanation* below sub-section (2), for the words "the business of the undertaking does not exceed ten lakh rupees; and for this purpose the value of any machinery or plant shall be,—", the following shall be substituted, namely:—

"the business of the undertaking does not exceed,—

- (i) in a case where the previous year ends before the 1st day of August, 1980, ten lakh rupees; and

- (ii) in a case where the previous year ends after the 31st day of July, 1980, twenty lakh rupees.

and for this purpose the value of any machinery or plant shall be,—”.

6. *Amendment of section 33A.*—In section 33A of the Income Tax Act, in sub-section (7), for the proviso, the following proviso and *Explanation* shall be substituted with effect from the 1st day of April, 1982, namely:—

‘Provided that where such cost exceeds—

- (i) forty thousand rupees per hectare in respect of land situate in a hilly area comprised in the district of Darjeeling; or
- (ii) thirty-five thousand rupees per hectare in respect of land situate in a hilly area comprised in an area other than the district of Darjeeling; or
- (iii) thirty thousand rupees per hectare in any other area,

then, the excess shall be ignored.

Explanation.—For the purposes of this proviso, “district of Darjeeling” means the district of Darjeeling as on the 28th day of February, 1981, being the date of introduction of the Finance Bill, 1981 in the House of the People.’.

7. *Amendment of section 36.*—In section 36 of the Income-tax Act, in sub-section (1), in clause (viii), in the second proviso, after the words “time to time exceeds”, the words “twice the amount of” shall be inserted with effect from the 1st day of April, 1982.

8. *Amendment of section 42.*—In section 42 of the Income-tax Act,—

- (a) in the opening portion, for the words “the association or participation in such business of the Central Government”, the words “the association or participation of the Central Government or any person authorised by it in such business” shall be substituted;

- (b) in clause (b),—

- (i) the word “and” occurring at the end shall be omitted;

- (ii) the following proviso shall be inserted, namely:—

‘Provided that in relation to any agreement entered into after the 31st day of March, 1981, this clause shall have effect subject to the modification that the words and figures “except assets on which allowance for depreciation is admissible under section 32” had been omitted; and’.

- (c) the following *Explanation* shall be inserted at the end, namely:—

‘*Explanation.*—For the purposes of this section, “mineral oil” includes petroleum and natural gas.’.

9. *Amendment of section 80D.*—In section 80D of the Income-tax Act, in sub-section (2), with effect from the 1st day of April, 1982,—

- (a) in clause (i), for the words “two thousand four hundred rupees”, the words “four thousand eight hundred rupees” shall be substituted;
- (b) in clause (ii), for the words “six hundred rupees”, the words “one thousand two hundred rupees.” shall be substituted;
- (c) the words “as reduced, in either case, by an amount equal to the income, if any, of the handicapped dependent in respect of the previous year.” shall be omitted;
- (d) the proviso shall be omitted.

10. *Amendment of section 80HHA.*—In section 80HHA of the Income-tax Act,—

- (a) in sub-section (3),—

- (i) for the words “in respect of each of the ten assessment years beginning with the assessment year relevant to the previous year in which the small-scale industrial undertaking”, the words “of each of the ten previous years beginning with the previous year in which the industrial undertaking” shall be substituted;

- (ii) the following proviso shall be inserted at the end, namely:—

“Provided that such deduction shall not be allowed in computing the total income of any of the ten previous years aforesaid in respect of which the industrial undertaking is not a small-scale industrial undertaking within the meaning of clause (b) of the *Explanation* below sub-section (8).”;

- (b) in sub-section (8), in clause (b) of the *Explanation*, for the words “the business of the undertaking does not exceed ten lakh rupees; and for this purpose the value of any machinery or plant shall be,—”, the following shall be substituted, namely:—

“the business of the undertaking does not exceed,—

- (1) in a case where the previous year ends before the 1st day of August, 1980, ten lakh rupees; and
- (2) in a case where the previous year ends after the 31st day of July, 1980, twenty lakh rupees, and for this purpose the value of any machinery or plant shall be,—”.

11. *Amendment of section 80M.*—In section 80M of the Income-tax Act, in sub-section (1), in clause (a), for the figures and word “27 and 29”, the figures and word “27, 29 and 33” shall be substituted with effect from the 1st day of April, 1982.

12. *Amendment of section 80QQ.*—In section 80QQ of the Income-tax Act,—

- (a) in sub-section (1) for the words “nine assessment years”, the words “fourteen assessment years” shall be substituted;

- (b) in sub-section (2),—

- (i) for the words, figures and letters “section 80HHA or”, the words, figures and letters “section 80HHA or section 80-I or” shall be substituted;

- (ii) for the words, figures and letter “section 80J and”, the words, figures and letters “section 80-I, section 80J and” shall be substituted.

13. *Amendment of section 86.*—In section 86 of the Income-tax Act, in clause (v), the following *Explanation* shall be inserted, namely:—

“*Explanation.*—For the purposes of this clause, in the case of an association of persons which is assessable under section 167A, each of the members of the association whose shares in the income or, as the case may be, part of the income of such association are indeterminate or unknown, shall be deemed to be entitled to receive an equal share in the total income or, as the case may be, such part of the total income of the association and the individual share of such member in such total income or, as the case may be, part of the total income shall be determined accordingly.”.

14. *Amendment of Section 160.*—In section 160 of the Income-tax Act, in sub-section (1), after clause (iv), the following clause and *Explanation* shall be inserted, namely:—

- ‘(v) in respect of income which a trustee appointed under an oral trust receives or is entitled to receive on behalf or for the benefit of any person, such trustee or trustees.

Explanation 1.—A trust which is not declared by a duly executed instrument in writing (including any wakf deed which is valid under the Mussalman Wakf Validating Act, 1913 (6 of 1913) shall be deemed, for the purposes of clause (iv) to be a trust declared by a duly executed instrument in writing if a statement in writing, signed by the trustee or trustees, setting out the purpose or purposes of the trust, particulars as to the trustee or trustees, the beneficiary or beneficiaries and the trust property, is forwarded to the Income-tax Officer,—

- (i) where the trust has been declared before the 1st day of June, 1981, within a period of three months from that day; and
- (ii) in any other case, within three months from the date of declaration of the trust.

Explanation 2.—For the purposes of clause (v), “oral trust” means a trust which is not declared by a duly executed instrument in writing (including any wakf deed which is valid under the Mussalman Wakf Validating Act, 1913) (6 of 1913) and which is not deemed under *Explanation 1* to be a trust declared by a duly executed instrument in writing.

15. Insertion of new section 164A.—After section 164 of the Income-tax Act, the following section shall be inserted, namely:—

‘164A. Charge of tax in case of oral trust.—Where a trustee receives or is entitled to receive any income on behalf or for the benefit of any person under an oral trust, then, notwithstanding anything contained in any other provision of this Act, tax shall be charged on such income at the maximum marginal rate.

Explanation.—For the purposes of this section,—

(i) “maximum marginal rate” shall have the meaning assigned to it in *Explanation 2* below sub-section (3) of section 164;

(ii) “oral trust” shall have the meaning assigned to it in *Explanation 2* below sub-section (1) of section 160.

16. Insertion of new section 167A.—In Chapter XV of the Income-tax Act, after section 167, and before the sub-heading “E—Executors”, the following sub-heading and section shall be inserted, namely:—

‘DD.—Associations of persons—Special cases

167A. Charge of tax where shares of members unknown.—(1) Where the individual shares of the members of an association of persons (other than a company or co-operative society) in the income of such association are indeterminate or unknown, tax shall be charged on the total income of the association at the maximum marginal rate.

(2) Where the individual shares of the members of an association of persons (other than a company or co-operative society) in any part of the income of such association are indeterminate or unknown, the income-tax payable by the association shall be the aggregate of—

- (i) the amount of income-tax calculated on the aforesaid part of the total income, at the maximum marginal rate; and
- (ii) the amount of income-tax with which it would have been chargeable had the remaining part of the total income been its total income.

Explanation.—For the purposes of this section,—

(a) “maximum marginal rate” shall have the meaning assigned to it in *Explanation 2* below sub-section (3) of section 164;

(b) the individual shares of the members of an association of persons in the income of such association shall be deemed to be indeterminate or unknown if such shares are indeterminate or unknown on the date of formation of such association or at any time thereafter.

17. Amendment of section 208.—In section 208 of the Income-tax Act, in sub-section (2), for clause (c), the following clauses shall be substituted with effect from the 1st day of June, 1981, namely:—

- “(c) in the case of a Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year exceeds
Rs. 15,000 .. Rs. 12,000
- (d) in any other case .. Rs. 15,000.”

18. Amendment of section 252.—In section 252 of the Income-tax Act, for sub-section (2), the following sub-sections shall be substituted, namely:—

- “(2) A judicial member shall be a person who has for at least ten years held a judicial office in the territory of India or who has been a member of the Central Legal Service and has held a post in Grade I of that Service or any equivalent or higher post for at least three years or who has been an advocate for at least ten years.

Explanation.—For the purposes of this sub-section,—

(i) in computing the period during which a person has held judicial office in the territory of India, there shall be included any period, after he has held any judicial office, during which the person has been an advocate or has held the office of a member of a tribunal or any post, under the Union or a State, requiring special knowledge of law;

(ii) in computing the period during which a person has been an advocate there shall be included any period during which the person has held judicial office or the office of a member of a tribunal or any post, under the Union or a State, requiring special knowledge of law after he became an advocate.

(2A) An accountant member shall be a person who has for at least ten years been in the practice of accountancy as a chartered accountant under the Chartered Accountants Act, 1949 (38 of 1949), or as a registered accountant under any law formerly in force or partly as a registered accountant and partly as a chartered accountant, or who has been a member of the Indian Income-tax Service, Group A and has held the post Commissioner of Income-tax or any equivalent or higher post for at least three years.”

19. Amendment of section 253.—In section 253 of the Income-tax Act, in sub-section (6), for the words “one hundred and twenty-five rupees”, the words “two hundred rupees” shall be substituted with effect from the 1st day of June, 1981.

20. Amendment of section 256.—In section 256 of the Income-tax Act, in sub-section (1), for the words “one hundred and twenty-five rupees”, the words “two hundred rupees” shall be substituted with effect from the 1st day of June, 1981.

21. Amendment of section 269G.—In section 269G of the Income-tax Act, in sub-section (2), for the words “one hundred and twenty-five rupees” the words “two hundred rupees” shall be substituted with effect from the 1st day of June, 1981.

22. Insertion of new section 293A.—After section 293 of the Income-tax Act, the following section shall be inserted, namely:—

‘293A. Power to make exemption etc., in relation to participation in the business of prospecting for, extraction, etc., of mineral oils.—(1) If the Central Government is satisfied that it is necessary or expedient so to do in the public interest, it may, by notification in the Official Gazette, make an exemption, reduction in rate or other modification in respect of income-tax in favour of any class of persons specified in sub-section (2) or in regard to the whole or any part of the income of such class of persons.

(2) The persons referred to in sub-section (1) are the following, namely:—

- (a) persons with whom the Central Government has entered into agreements for the association or participation of that Government or any person authorised by that Government in any business consisting of the prospecting for or extraction or production of mineral oils;

(b) persons providing any services or facilities or supplying any ship, aircraft, machinery or plant (whether by way of sale or hire) in connection with any business consisting of the prospecting for or extraction or production of mineral oils carried on by that Government or any person specified by that Government in this behalf by notification in the Official Gazette; and

(c) employees of the persons referred to in clause (a) or clause (b).

(3) Every notification issued under this section shall be laid before each House of Parliament.

Explanation.—For the purposes of this section, “mineral oil” includes petroleum and natural gas.

23. Amendment of Ninth Schedule.—In the Ninth Schedule to the Income-tax Act, after item 32, the following item shall be inserted with effect from the 1st day of April, 1982, namely:—

“33. Electronic components and raw materials; computers and peripherals; communication equipment; process control, instrumentation, industrial and profession grade electronic equipment.”.

24. Amendment of Eleventh Schedule.—In the Eleventh Schedule to the Income-tax Act,—

(a) for the brackets, words, figures and letters “[See section 32A and section 80J (4)]”, the brackets, words, figures and letters “[See section 32A, section 80CC(3)(a)(i), section 80-1(2) and section 80J (4)]” shall be substituted;

(b) item 8, items 11 to 21 (both inclusive) and items 26 and 29 shall be omitted with effect from the 1st day of April, 1982.

25. Consequential amendments.—The following amendments being amendments of a consequential nature) shall be made in the Income-tax Act, namely:—

(a) in sub-section (3) of section 80P, for the words, figures and letters “section 80HHA, section 80J”, the words, figures and letters “section 80HHA, section 80I, section 80J” shall be substituted;

(b) in the *Explanation* below sub-section (2) of section 273, for the word “proviso”, at both the places where it occurs, the words “first proviso” shall be substituted.

Wealth-tax

26. Amendment of section 21.—In section 21 of the Wealth-tax Act, 1957 (27 of 1957) (hereinafter referred to as the Wealth-tax Act),—

(a) in sub-section (1), the following *Explanation* shall be inserted, namely:—

“*Explanation.*—A trust which is not declared by a duly executed instrument in writing (including a valid deed of wakf) shall be deemed, for the purposes of this sub-section, to be a trust declared by a duly executed instrument in writing if a statement in writing, signed by the trustee or trustees, setting out the purpose or purposes of the trust, particulars as to the trustee or trustees, the beneficiary or beneficiaries and the trust property, is forwarded to the Wealth-tax Officer,—

(i) where the trust has been declared before the 1st day of June, 1981, within a period of three months from that day; and

(ii) in any other case, within three months from the date of declaration of the trust.”;

(b) in sub-section (4),—

(i) for the words “Notwithstanding anything contained in this section”, the words “Notwithstanding anything contained in the foregoing provisions of this section” shall be substituted;

(ii) in *Explanation 2*, for the words “for the purposes of this sub-section in any case, not being a case

referred to in the proviso”, the words, brackets, figure and letter “for the purposes of this sub-section or sub-section (4A) in any case, not being a case referred to in the proviso to this sub-section” shall be substituted;

(c) after sub-section (4), the following sub-section shall be inserted, namely:—

“(4A) Notwithstanding anything contained in this section, where the assets chargeable to tax under this Act are held by a trustee under an oral trust, the wealth-tax shall be levied upon and recovered from such trustee in the like manner and to the same extent as it would be leviable upon and recoverable from an individual who is a citizen of India and resident in India for the purposes of this Act, and—

(a) at the rates specified in part I of Schedule I; or

(b) at the rate of three per cent.

whichever course would be more beneficial to the revenue.

Explanation.—For the purposes of this sub-section, “oral trust” means a trust which is not declared by a duly executed instrument in writing (including a valid deed of wakf) and which is not deemed under the *Explanation* to sub-section (1) to be a trust declared by a duly executed instrument in writing’.

27. Insertion of new section 21AA.—After section 21A of the Wealth Tax Act, the following section shall be inserted, namely:—

“21AA. *Assessment when assets are held by certain associations of persons.*—(1) Where assets chargeable to tax under this Act are held by an association of persons, other than a company or co-operative society, and the individual shares of the members of the said association in the income or assets or both of the said association on the date of its formation or at any time thereafter are indeterminate or unknown, the wealth-tax shall be levied upon and recovered from such association in the like manner and to the same extent as it would be leviable upon and recoverable from an individual who is a citizen of India and resident in India for the purposes of this Act, and—

(a) at the rates specified in Part I of Schedule I; or

(b) at the rates of three per cent,

whichever course would be more beneficial to the revenue.

(2) Where any business or profession carried on by an association of persons referred to in sub-section (1) has been discontinued or where such association of persons is dissolved, the Wealth-tax Officer shall make an assessment of the net wealth of the association of persons as if no such discontinuance or dissolution had taken place and all the provisions of this Act, including the provisions relating to the levy of penalty or any other sum chargeable under any provision of this Act, so far as may be, shall apply to such assessment.

(3) Without prejudice to the generality of the provisions of sub-section (2), if the Wealth-tax Officer or the Appellate Assistant Commissioner or the Commissioner (Appeals) in the course of any proceedings under this Act in respect of any such association of persons as is referred to in sub-section (1) is satisfied that the association of persons was guilty of any of the acts specified in section 18 or section 18A, he may impose or direct the imposition of a penalty in accordance with the provisions of the said sections.

(4) Every person who was at the time of such discontinuance or dissolution a member of the association of persons, and the legal representative of any such person who is deceased, shall be jointly and severally liable for the amount of tax, penalty or other sum payable, and all the provisions of this Act, so far as may be, shall apply to any such assessment or imposition of penalty or other sum.

(5) Where such discontinuance or dissolution takes place after any proceedings in respect of an assessment year have commenced, the proceedings may be continued against the persons referred to in sub-section (4) from the stage at which the proceedings stood at the time of such discontinuance or dissolution, and all the provisions of this Act shall, so far as may be, apply accordingly.

Explanation.—Notwithstanding anything contained in section 5, in computing the net wealth for the purposes of this section in any case, any assets referred to in clauses (xv), (xvi), (xxii), (xxiii), (xxiv), (xxv), (xxvi), (xxvii), (xxviii) and (xxix) of sub-section (1) of that section shall not be excluded."

28. Amendment of section 24.—In section 24 of the Wealth-tax Act, in sub-section (4), for the words "one hundred and twenty-five rupees", the words "two hundred rupees" shall be substituted with effect from the 1st day of June, 1981.

29. Amendment of section 26.—In section 26 of the Wealth-tax Act, in sub-section (2), for the words "one hundred and twenty-five rupees", the words "two hundred rupees" shall be substituted with effect from the 1st day of June, 1981.

30. Amendment of section 27.—In section, 27 of the Wealth-tax Act, in sub-section (1) for the words "one hundred and twenty-five rupees", the words "two hundred rupees" shall be substituted with effect from the 1st day of June, 1981.

31. Amendment of section 41.—In section 41 of the Wealth-tax Act, after sub-section (3), the following sub-section shall be inserted, namely:—

"(4) Where an association of persons referred to in section 21AA is dissolved, notices under this Act in respect of any matter relating to the association may be served on any person who was a member of the association immediately before its dissolution."

Gift-tax

32. Amendment of section 23.—In section 23 of the Gift-tax Act, 1958 (18 of 1958) (hereinafter referred to as the Gift-tax Act), in sub-section (4), for the words "one hundred and twenty-five rupees", the words "two hundred rupees" shall be substituted with effect from the 1st day of June, 1981.

33. Amendment of section 25.—In section 25 of the Gift-tax Act, in sub-section (2), for the words "one hundred and twenty-five rupees", the words "two hundred rupees" shall be substituted with effect from the 1st day of June, 1981.

34. Amendment of section 26.—In section 26 of the Gift-tax Act, in sub-section (1), for the words "one hundred and twenty-five rupees", the words "two hundred rupees" shall be substituted with effect from the 1st day of June, 1981.

Surtax

35. Amendment of section 2.—In the Companies (Profits) Surtax Act, 1964 (7 of 1964) (hereinafter referred to as the Companies (Profits) Surtax Act), in section 2,—

(a) clause (1) shall be re-numbered as clause (1A) and before the clause as so re-numbered, the following clause shall be inserted, namely:—

"(1) "advance surtax" means the surtax payable under section 7A;";

(b) after clause (7), the following clause shall be inserted, namely:—

"(7A) "regular assessment" means an assessment made under section 6;".

36. Insertion of new sections 7A to 7D.—In the Companies (Profits) Surtax Act, after section 7, the following sections shall be inserted, namely:—

7A. Advance payment of surtax.—(1) In this section,—

(a) "chargeable amount", in relation to any previous year, means so much of the chargeable profits of the previous year as exceed the statutory deduction;

(b) "current chargeable amount", in relation to the advance surtax payable by a company during any financial year, means the chargeable amount of the company of the period which would be the previous year for the assessment year immediately following that financial year.

(2) Surtax shall be payable, in accordance with the provisions of this section, in advance during the financial year in the respect of the chargeable amount of the period which would be the previous year for the immediately following assessment year.

(3) The amount of advance surtax payable by an assessee in the financial year shall be computed as follows:—

(a) the chargeable amount of the latest previous year in respect of which the assessee has been assessed by way of regular assessment shall first be ascertained;

(b) in a case where the chargeable amount of the latest previous year [being a year later than the previous year referred to in clause (a)] on the basis of which a provisional assessment has been made under section 7 exceeds the chargeable amount referred to in clause (a), the chargeable amount referred to in clause (a) shall be substituted by the chargeable amount on the basis of which such provisional assessment has been made;

(c) surtax shall be calculated on the chargeable amount referred to in clause (a) or as the case may be, in clause (b), at the rates specified in the Third Schedule.

(4) Subject to the provisions of this section, advance surtax shall be payable in three equal instalments on the following dates during the financial year, namely:—

(a) the 15th day of June, the 15th day of September and the 15th day of December, in the case of an assessee whose chargeable amount to the extent of 75 per cent thereof or more is derived from a source or sources for which the previous year (relevant to the assessment year next following the financial year aforesaid) ends on or before the 31st day of December;

(b) the 15th day of September, the 15th day of December and the 15th day of March, in any other case:

Provided that where, in respect of any class of assessee, the Board has, in exercise of the powers conferred by the proviso to sub-section (1) of section 211 of the Income-Tax Act, authorised the payment of the last instalment of advance tax on the 15th day of March during the financial year instead of on the 15th day of December, the last instalment of advance surtax in the case of such assessee shall also be payable on the 15th day of March during the financial year.

(5) Every company shall, in each financial year, on or before the date on which the first instalment, or where it has not previously been assessed by way of regular assessment under this Act, on or before the date on which the last instalment, of advance surtax is due in its case under sub-section (4) if it is likely to have any current chargeable amount, sent to the Income-tax Officer,—

(a) where it has been previously assessed by way of regular assessment under this Act, a statement of advance surtax payable by it computed in the manner laid down in sub-section (3), or

(b) where it has not previously been assessed by way of regular assessment under this

Act, an estimate of—

- (i) the current chargeable amount, and
- (ii) the advance surtax payable by it on the amount specified in (i) above calculated in the manner laid down in sub-section (3),

and shall pay such amount of advance surtax,—

- (I) in a case falling under clause (a), as accords with the statement in equal instalments on the dates applicable in its case under sub-section (4); and
 - (II) in a case falling under clause (b), as accords with the estimate in equal instalments on such of the dates applicable in its case as have not expired, or in one sum if only the last of such dates has not expired.
- (6) Where a company which is required to send a statement under clause (a) of sub-section (5) estimates on or before the date on which the first instalment of advance surtax is due in its case under sub-section (4) that, by reason of its current chargeable amount being likely to be less than the chargeable amount on which advance surtax is payable by it under sub-section (5) or for any other reason, the amount of advance surtax computed in the manner laid down in sub-section (3) on the current chargeable amount would be less than the amount of advance surtax payable by it under sub-section (5), it may send to the Income-tax Officer, in lieu of such statement, an estimate of—
- (i) the current chargeable amount, and
 - (ii) the advance surtax payable by it on the current chargeable amount calculated in the manner laid down in sub-section (3),

and shall pay such amount of advance surtax as accords with its estimate in equal instalments on the dates applicable in its case under sub-section (4).

- (7) Where a company which has sent a statement under clause (a) of sub-section (5) estimates on or before the date on which the last instalment of advance surtax is due in its case that, by reason of its current chargeable amount being likely to be less than the chargeable amount on which advance surtax is payable by it under sub-section (5) or for any other reason, the amount of advance surtax computed in the manner laid down in sub-section (3) on the current chargeable amount would be less than the amount of advance surtax payable by it under sub-section (5), it may, at its option, send to the Income-tax Officer an estimate of—
- (i) the current chargeable amount, and
 - (ii) the advance surtax payable by it on the current chargeable amount calculated in the manner laid down in sub-section (3).

and shall pay such amount of advance surtax as accords with its estimate in equal instalments on such of the dates applicable in its case under sub-section (4) as have not expired, or in one sum if only the last of such dates has not expired.

- (8) In the case of any company which is liable to pay advance surtax under sub-section (5) or sub-section (6) or, as the case may be, sub-section (7), if, by reason of the current chargeable amount being likely to be greater than the chargeable amount on which the advance surtax so payable by it has been computed or for any other reason, the amount of advance surtax computed in the manner laid down in sub-section (3) on the current chargeable amount (which shall be estimated by the company) exceeds the amount of advance surtax so payable by it by more than twenty per cent of the latter amount, it shall, on or before the date on which the last instalment of advance surtax is payable by it, send to the Income-tax Officer an estimate of—
- (i) the current chargeable amount, and

- (ii) the advance surtax payable by it on the current chargeable amount calculated in the manner laid down in sub-section (3),

and shall pay such amount of advance surtax as accords with its estimate on such of the dates applicable in its case under sub-section (4) as have not expired, by instalments which may be revised according to sub-section (9):

Provided that where in respect of any company the Commissioner has, in exercise of the powers conferred by the first proviso to sub-section (4) of section 209A, or the first proviso to sub-section (3A) of section 212, of the Income-tax Act, extended the date for furnishing the estimate referred to in the said sub-section (4) or, as the case may be, the said sub-section (3A) and the company has paid the advance surtax which it is liable to pay under sub-section (5) or sub-section (6) or, as the case may be, sub-section (7) on or before the date on which the last instalment of advance surtax is due in its case, the company shall pay, on or before the date as so extended, the amount by which the advance surtax already paid by it falls short of the advance surtax payable in accordance with its estimate.

(9) The company may send a revised estimate of the advance surtax payable by it on or before any one of the dates specified in sub-section (4) and adjust any excess or deficiency in respect of any instalment already paid in a subsequent instalment or in subsequent instalments.

(10) Every statement or estimate under this section shall be sent in the prescribed form and verified in the prescribed manner.

7B. Interest payable by Government.—The Central Government shall pay simple interest at twelve per cent per annum on the amount by which the aggregate sum of any instalments of advance tax paid during any financial year in which they are payable under section 7A exceeds the amount of the tax determined on regular assessment, from the 1st day of April next following the said financial year to the date of the regular assessment for the assessment year immediately following the said financial year.

7C. Interest payable by assessee.—(1) Where, in any financial year, a company has paid advance surtax under section 7A on the basis of its own estimate (including revised estimate), and the advance surtax so paid is less than eighty-three and one-third per cent of the assessed surtax, simple interest at the rate of twelve per cent, per annum from the 1st day of April next following the said financial year upto the date of the regular assessment shall be payable by the company upon the amount by which the advance surtax so paid falls short of the assessed surtax.

(2) Where, on making the regular assessment, the Income-tax Officer finds—

- (a) that any such company as is referred to in clause (a) of sub-section (5) of section 7A has not sent the statement referred to in that clause or the estimate in lieu of such statement referred to in sub-section (6) of that section; or
- (b) that any such company as is referred to in clause (b) of sub-section (5) of section 7A has not sent the estimate referred to in that clause,

simple interest at the rate of twelve per cent per annum from the 1st day of April next following the financial year in which the advance surtax was payable in accordance with the said sub-section (5) or sub-section (6) upto the date of the regular assessment shall be payable by the company upon the amount equal to the assessed surtax.

(3) Where, on making the regular assessment, the Income-tax Officer finds that any company which is required to send an estimate under sub-section (8) of section 7A has not sent the estimate referred to therein, simple interest at the rate of twelve per cent per annum from the

1st day of April next following the financial year in which the advance surtax was payable in accordance with the aid sub-section (8) upto the date of the regular assessment shall be payable by the company upon the amount by which the advance surtax paid by it falls short of the assessed surtax.

(4) Notwithstanding anything contained in the foregoing sub-sections, where provisional assessment is made under section 7—

- (i) interest shall be calculated in accordance with the provisions of sub-section (1) of sub-section (2) or, as the case may be, sub-section (3) upto the date on which the surtax provisionally assessed is paid; and
- (ii) thereafter interest shall be calculated at the rate of twelve per cent per annum on the amount by which the surtax provisionally assessed falls short of the assessed surtax.

(5) In such cases and under such circumstances as may be prescribed, the Income-tax Officer may reduce or waive the interest payable by the company under this section.

(6) Where, as a result of an order under section 11, or section 12, or section 13, or section 17, or section 18 read with section 260 or section 262 of the Income-tax Act, the amount on which interest was payable under this section has been reduced, the interest shall be reduced accordingly and the excess interest paid, if any, shall be refunded.

(7) In this section and section 9A, "assessed surtax" means the surtax determined on the basis of the regular assessment without making any deduction therefrom.

7D. Interest payable by assessee in case of under estimate, etc.—Where, on making the regular assessment, the Income-tax Officer finds that any company has under section 7A under-estimated the advance surtax payable by it and thereby reduced the amount payable in either of the first two instalments, he may direct that the company shall pay simple interest at twelve per cent per annum for the period during which the payment was deficient, on the difference between the amount paid in each such instalment and the amount which should have been paid, having regard to the aggregate advance surtax actually paid during the year.

Explanation.—For the purposes of this section, any instalment due before the expiry of six months from the commencement of the previous year in respect of which it is to be paid shall be deemed to have become due fifteen days after the expiry of the said six months.

37. Insertion of new section 9 A.—In the Companies (Profits) Surtax Act, after Section 9, the following section shall be inserted, namely:—

"9A. False estimate of, or failure to pay, advance surtax.—(1) If the Income-tax Officer, in the course of any proceedings in connection with the regular assessment for any assessment year, is satisfied that any assessee—

- (a) has furnished under clause (a) of sub-section (5) of section 7A a statement of advance surtax payable by him which he knew or had reason to believe to be untrue, or
- (b) has without reasonable cause failed to furnish a statement of the advance surtax payable by him in accordance with the provisions of clause (a) of sub-section (5) of section 7A,

he may direct that such assessee shall, in addition to the amount of surtax, if any, payable by him, pay by way of penalty a sum—

(i) which, in the case referred to in clause (a), shall not be less than ten per cent but shall not exceed one and a half times the amount by which the surtax actually paid during the financial year immediately preceding the

assessment year under the provisions of section 7A falls short of—

(1) eighty-three and one-third per cent of the assessed surtax, or

(2) the amount which would have been payable by way of advance surtax if the assessee had furnished a correct and complete statement in accordance with the provisions of clause (a) of sub-section (5) of section 7A.

Whichever is less:

(ii) which, in the case referred to in clause (b), shall not be less than ten per cent but shall not exceed one and a half times of eighty-three and one-third per cent of the assessed surtax.

(2) If the Income-tax Officer, in the course of any proceedings in connection with the regular assessment for any assessment year, is satisfied that any assessee—

- (a) has furnished under clause (b) of sub-section (5) or sub-section (6) or sub-section (7) or sub-section (9) of section 7A, an estimate of the advance surtax payable by him which he knew or had reason to believe to be untrue, or
- (b) has furnished under sub-section (8) of section 7A, an estimate of the advance surtax payable by him which he knew or had reason to believe to be untrue, or
- (c) has without reasonable cause failed to furnish an estimate of the advance surtax payable by him in accordance with the provisions of clause (b) of sub-section (5) of section 7A, or
- (d) has without reasonable cause failed to furnish an estimate of advance surtax payable by him in accordance with the provisions of sub-section (8) of section 7A.

he may direct that such assessee shall, in addition to the amount of surtax, if any, payable by him, pay by way of penalty a sum—

(i) which, in the case referred to in clause (a), shall not be less than ten per cent but shall not exceed one and a half times the amount by which the surtax actually paid during the financial year immediately preceding the assessment year under the provisions of section 7A falls short of—

(1) eighty-three and one-third per cent of the assessed surtax, or

(2) where a statement under clause (a) of sub-section (5) of section 7A was furnished by the assessee, the amount payable under such statement, whichever is less:

(ii) which, in the case referred to in clause (b), shall not be less than ten per cent but shall not exceed one and a half times the amount by which the surtax actually paid during the financial year immediately preceding the assessment year under the provisions of section 7A falls short of eighty-three and one-third per cent of the assessed surtax;

(iii) which, in the case referred to in clause (c), shall not be less than ten per cent but shall not exceed one and a half times of eighty-three and one-third per cent of the assessed surtax; and

(iv) which, in the case referred to in clause (d), shall not be less than ten per cent but shall not exceed one and a half times the amount of surtax payable in accordance with a statement under clause (a) or an estimate under clause (b) of sub-section (5) of section 7A or an estimate in lieu of statement under sub-section (6) of that

section falls short of eighty-three and one third per cent of the assessed surtax.

Explanation.—Where the Commissioner has, in exercise of the powers conferred by the first proviso to sub-section (4) of section 209 A, or the first proviso to sub-section (3A) of section 212, of the Income-tax Act, extended the date for furnishing the estimate referred to in the said sub-section (4) or, as the case may be, the said sub-section (3A) and the date so extended falls beyond the financial year immediately preceding the assessment year, then, the amount of, surtax paid by the assessee on or before the date so extended shall, for the purposes of clause (ii) of sub-section (2) also be regarded as surtax actually paid during that financial year.”.

38. *Amendment of section 10.*—In section 10 of the Companies (Profits) Surtax Act, after the words and figure “under section 9”, the words, figure and letter “or section 9A” shall be inserted.

39. *Amendment of section 11.*—In section 11 of the Companies (Profits) Surtax Act, in sub-section (1), after the words “fine imposed by the Income-tax Officer.”, the words, figure and letter “or objecting to the interest levied by the Income-tax Officer under section 7D,” shall be inserted.

40. *Amendment of section 12.*—In section 12 of the Companies (Profits) Surtax Act, in sub-section (6), for the words “one hundred and twenty-five rupees”, the words “two hundred rupees” shall be substituted with effect from the 1st day of June, 1981.

41. *Amendment of section 18.*—In section 18 of the Companies (Profits) Surtax Act, for the figures and word “220 to 229” the figures and word “218 to 229” shall be substituted.

42. *Insertion of new section 24 AA.*—In the Companies (Profits) Surtax Act, after section 24A, the following section shall be inserted, namely:—

‘24AA. *Power to make exemption, etc., in relation to participation in the business of prospecting for, extraction, etc., of mineral oils.*—(1) If the Central Government is satisfied that it is necessary or expedient so to do in the public interest, it may, by notification in the Official Gazette, make an exemption, reduction in rate or other modification in respect of surtax in favour of any class of foreign companies specified in sub-section (2) or in regard to the whole or any part of the chargeable profits of such class of companies.

Explanation.—For the purposes of this sub-section, “foreign company” shall have the meaning assigned to it in clause (4) of section 80B of the Income-tax Act.

(2) The foreign companies referred to in sub-section (1) are the following, namely:—

(a) foreign companies with whom the Central Government has entered into agreements for the association or participation of that Government or any person authorised by that Government in any business consisting of the prospecting for or extraction or production of mineral oils; and

(b) foreign companies providing any services or facilities or supplying any ship, aircraft, machinery or plant (whether by way of sale or hire) in connection with any business consisting of the prospecting for a extraction or production of mineral oils carried on by that Government or any person specified by that Government in this behalf by notification in the Official Gazette.

(3) Every notification issued under this section shall be laid before each House of Parliament.

Explanation.—For the purposes of this section, “mineral oil” includes petroleum and natural gas.”.

43. *Amendment of First Schedule.*—In the First Schedule to the Companies (Profits) Surtax Act, in rule 1, the following *Explanation* shall be added at the end, namely:—

“*Explanation.*—Notwithstanding anything contained in any clause of this rule, the amount of any income or profits and gains which is required to be excluded from the total income under that clause shall be only the amount of such income or profits and gains as computed in accordance with the provisions of the Income-tax Act (except Chapter VIA thereof), and in a case where any deduction is required to be allowed in respect of any such income or profits and gains under the said Chapter VIA, the amount of such income or profits and gains computed as aforesaid as reduced by the amount of such deduction.”.

Interest-tax

44. *Amendment of Act 45 of 1974.*—In section 16 of the Interest-tax Act, 1974, in sub-section (6), for the words “one hundred and twenty-five rupees”, the words “two hundred rupees” shall be substituted with effect from the 1st day of June, 1981.

Hotel-receipts tax

45. *Amendment of Act 54 of 1980.*—In section 19 of the Hotel Receipts Tax Act, 1980, in sub-section (6), for the words “one hundred and twenty-five rupees”, the words “two hundred rupees, shall be substituted with effect from the 1st day of June, 1981.

CHAPTER IV

INDIRECT TAXES

46. *Amendment of Act 51 of 1975.*—The Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), shall be amended in the manner specified in the Second Schedule.

47. *Auxiliary duties of customs.*—(1) In the case of goods mentioned in the First Schedule to the Customs Tariff Act, or in that Schedule, as amended from time to time, there shall be levied and collected as an auxiliary duty of customs an amount equal to twenty-five per cent of the value of the goods as determined in accordance with the provisions of section 14 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the Customs Act).

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1982, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897 (10 of 1897) shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

(3) The auxiliary duties of customs referred to in sub-section (1) shall be in addition to any duties of customs chargeable on such goods under the Customs Act, or any other law for the time being in force.

(4) The provisions of the Customs Act and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the auxiliary duties of customs leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or those rules and regulations, as the case may be.

48. *Amendment of Act 1 of 1944.*—The Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), shall be amended in the manner specified in the Third Schedule.

49. *Special duties of excise.*—(1) In the case of goods chargeable with a duty of excise under the Central Excises Act, as amended from time to time, read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable, there shall be levied and collected a special duty of excise equal to ten per cent of the amount so chargeable on such goods.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1982, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897 (10 of 1897) shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

(3) The special duties of excise referred to in sub-section (1) shall be in addition to any duties of excise chargeable on such goods under the Central Excises Act, or any other law for the time being in force.

(4) The provisions of the Central Excises Act and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the special duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules, as the case may be.

50. *Amendment of Act 58 of 1957.*—In the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957, in Item No. 4, under "II. Manufactured tobacco—", for the entry in the third column against sub-item (2), the entry "One hundred and ten per cent. *ad valorem plus* ten rupees per thousand." shall be substituted.

51. *Amendment of Act 40 of 1978.*—In section 3 of the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978, in sub-section (1), for the words "ten per cent", the words "fifteen per cent" shall be substituted.

52. *Amendment of Act 16 of 1955.*—The Medicinal and Toilet Preparations (Excise Duties) Act, 1955, shall be amended in the manner specified in the Fourth Schedule.

CHAPTER V

MISCELLANEOUS

53. *Amendment of Act 38 of 1974.*—In the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974,—

- (a) in section 3, in sub-section (1), for the figures, letters and words "1st day of April, 1982", the figures, letters and words "1st day of April, 1984" shall be substituted;
- (b) in section 4, in sub-section (1) in clause (iii), for the figures, letters and words "1st day of April, 1982" the figures, letters and words "1st day of April, 1984" shall be substituted;
- (c) in section 8 with effect from the 1st day of June, 1981,—
- (i) after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) Notwithstanding anything contained in sub-section (1),—

- (a) the amount of compulsory deposit made by or recovered from an individual; or
- (b) the amount of compulsory deposit made by or recovered from any person who is assessable under the Income-tax Act in respect of the total income of an individual, on behalf of such individual.

shall, to the extent it has remained unpaid, be repayable, together with interest thereon,—

- (i) where such individual has attained the age of seventy years before the 1st day of April, 1981, on the 1st day of June, 1981; and
- (ii) in any other case, on the 1st day of the financial year immediately succeeding the financial year in which such individual attained seventy years of age."

(ii) in sub-section (2), after the words, brackets and figure "under sub-section (1)", the words, brackets, figure and letter "or sub-section (1A)," shall be inserted.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX AND SURCHARGE ON INCOME-TAX

Paragraph A

Sub-Paragraph I

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

Rates of income-tax

(1) where the total income does not exceed Rs. 8,000	Nil;
(2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000	15 per cent of the amount by which the total income exceeds Rs. 8,000;
(3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000	Rs. 1,050 plus 18 per cent of the amount by which the total income exceeds Rs. 15,000;
(4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 1,950 plus 25 per cent of the amount by which the total income exceeds Rs. 20,000;
(5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000	Rs. 3,200 plus 30 per cent of the amount by which the total income exceeds Rs. 25,000;
(6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000	Rs. 4,700 plus 40 per cent of the amount by which the total income exceeds Rs. 30,000;
(7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000	Rs. 12,700 plus 50 per cent of the amount by which the total income exceeds Rs. 50,000;
(8) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000	Rs. 22,700 plus 55 per cent of the amount by which the total income exceeds Rs. 70,000;
(9) where the total income exceeds Rs. 1,00,000	Rs. 39,200 plus 60 per cent of the amount by which the total income exceeds Rs. 1,00,000;

Provided that for the purposes of this Sub-Paragraph,—

- (i) no income-tax shall be payable on a total income not exceeding Rs. 12,000;
- (ii) where the total income exceeds Rs. 12,000 but does not exceed Rs. 16,250 the income-tax payable thereon shall not exceed thirty per cent of the amount by which the total income exceeds Rs. 12,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1981 exceeds Rs. 12,000,—

Rates of income-tax

(1) where the total income does not exceed Rs. 8,000	Nil;
(2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000	22 per cent of the amount by which the total income exceeds Rs. 8,000;

- (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 Rs. 1,540 plus 27 per cent of the amount by which the total income exceeds Rs. 15,000;
- (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000 Rs. 2,890 plus 35 per cent of the amount by which the total income exceeds Rs. 20,000;
- (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000 Rs. 4,640 plus 40 per cent of the amount by which the total income exceeds Rs. 25,000;
- (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 Rs. 6,640 plus 50 per cent of the amount by which the total income exceeds Rs. 30,000;
- (7) where the total income exceeds Rs. 50,000 Rs. 16,640 plus 60 per cent of the amount by which the total income exceeds Rs. 50,000;

Provided that for the purposes of this Sub-Paragraph,—

- (i) no income-tax shall be payable on a total income not exceeding Rs. 12,000;
- (ii) where the total income exceeds Rs. 12,000 but does not exceed Rs. 17,610 the income-tax payable thereon shall not exceed forty per cent of the amount by which the total income exceeds Rs. 12,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- (1) where the total income does not exceed Rs. 10,000 15 per cent of the total income;
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 Rs. 1,500 plus 25 per cent of the amount by which the total income exceeds Rs. 10,000;
- (3) where the total income exceeds Rs. 20,000 Rs. 4,000 plus 40 per cent of the amount by which the total income exceeds Rs. 20,000;

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Paragraph C

Sub-Paragraph 1

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies,—

Rates of income-tax

- (1) where the total income does not exceed Rs. 10,000 Nil;
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 5 per cent. of the amount by which the total income exceeds Rs. 10,000;
- (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 Rs. 750 plus 7 per cent of the amount by which the total income exceeds Rs. 25,000;
- (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 Rs. 2,500 plus 15 per cent of the amount by which the total income exceeds Rs. 50,000;
- (5) where the total income exceeds Rs. 1,00,000 Rs. 10,000 plus 24 per cent of the amount by which the total income exceeds Rs. 1,00,000.

Surcharge on Income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Sub-Paragraph II

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent of such total income,—

Rates of income-tax

- (1) where the total income does not exceed Rs. 10,000 Nil;
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 4 per cent of the amount by which the total income exceeds Rs. 10,000;
- (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 Rs. 600 plus 7 per cent of the amount by which the total income exceeds Rs. 25,000;
- (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 Rs. 2,350 plus 13 per cent of the amount by which the total income exceeds Rs. 50,000;
- (5) where the total income exceeds Rs. 1,00,000 Rs. 8,850 plus 22 per cent of the amount by which the total income exceeds Rs. 1,00,000;

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Explanation.—For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 50 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

- (1) where the company is a company in which the public are substantially interested,—
- (i) in a case where the total income does not exceed Rs. 1,00,000 45 per cent of the total income;
- (ii) in a case where the total income exceeds Rs. 1,00,000 55 per cent of the total income;
- (2) where the company is not a company in which the public are substantially interested,—
- (i) in the case of an industrial company,—
- (a) where the total income does not exceed Rs. 2,00,000 55 per cent of the total income;

- (b) where the total income exceeds Rs. 2,00,000 60 per cent of the total income;
- (ii) in any other case 65 per cent of the total income;

Provided that—

(i) the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 1,00,000 shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent of the amount by which its total income exceeds Rs. 1,00,000;

(ii) the income-tax payable by a domestic company, not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs. 2,00,000, shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the Company if its total income had been Rs. 2,00,000 (the income of Rs. 2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent of the amount by which its total income exceeds Rs. 2,00,000.

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as consists of—

(a) royalties received from and Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

(b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964 but before the 1st day of April 1976.

and where such agreement has, in either case, been approved by the Central Government

(ii) on the balance, if any, of the total income

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a Surcharge calculated at the rate of seven and a half per cent of such income-tax.

PART II

Rates for deduction of tax at source in certain cases

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduct-

ion shall be made from the income subject to deduction at the following rates:—

	Income-tax	
	Rate of income-tax	Rate of surcharge
1. In the case of a person other than a company—		
(a) where the person is resident in India—		
(i) on income by way of interest other than "Interest on securities"	10 per cent	Nil;
(ii) on income by way of winnings from lotteries and cross word puzzles.	30 per cent	3 per cent;
(iii) on income by way of winnings from horse races	30 per cent	3 per cent;
(iv) on income by way of insurance commission.	10 per cent	Nil;
(v) on income by way of interest payable on—	10 per cent	Nil;
(A) any security, other than a tax-free security, of the Central or a State Government;		
(B) any debentures or other securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;		
(C) any debentures issued by a company where such debentures are listed in a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder		
(vi) on any other income (excluding interest payable on a tax-free security)	20 per cent	2 per cent;
(b) where the person is not resident in India—		
(i) on the whole income (excluding interest payable on a tax-free security).	income-tax at 30 per cent and surcharge at 3 per cent of the amount of the income.	or income-tax and surcharge on income-tax in respect of the income at the rates prescribed in sub-paragraph 1 of Paragraph A of Part III of this Schedule, if such income had been the total income, whichever is higher
(ii) on income by way of interest payable on a tax free security	15 per cent	1.5 per cent.
2. In the case of a company—		
(a) where the company is a domestic company—		
(i) on income by way of interest other than "Interest on securities"	20 per cent	0.5 per cent

	Income-tax			Income-tax	
	Rate of income-tax	Rate of surcharge		Rate of income-tax	Rate of surcharge
(ii) on any other income (excluding interest payable on a tax-free security)	21.5 per cent	0.5 per cent;	(B) where the agreement is made after the 31st day of March, 1976	40 per cent	Nil;
(b) where the company is not a domestic company—			(v) on income by way of interest payable on a tax-free security	44 per cent.	1.1 per cent.;
(i) on income by way of dividends payable by any domestic company	25 per cent	Nil;	(vi) on any other income	70 per cent	1.75 per cent.
(ii) on income by way of royalty payable by an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1976, where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copy right in any book on a subject referred to in the proviso to sub-section (1A) of section 115A of the Income-tax, Act, to the Indian concern.	40 per cent	Nil;	PART III		
(iii) on income by way of royalty [not being royalty of the nature referred to in sub-item (b)(ii)] payable by an Indian concern in pursuance of an agreement made by it with the Indian concern and which has been approved by the Central Government,—			<i>Rates for calculating or charging income-tax in certain cases, deducting income-tax from income chargeable under the head "Salaries" or any payment referred to in sub-section (9) of section 80E and computing "advance tax".</i>		
(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	50 per cent	1.25 per cent;	In cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" (not being "advance tax" in respect of any income chargeable to tax under Chapter XII or section 164 or section 164A or section 167A of the Income-tax Act at the rates as specified in that Chapter or section); shall be so calculated, charged, deducted or computed at the following rate or rates:—		
(B) where the agreement is made after the 31st day of March, 1976—			<i>Paragraph A</i>		
(1) on so much of the amount of such income as consists of lump sum consideration for the transfer outside India of, or the imparting of information outside India in respect of, any data, documentation, drawing or specification relating to any patent, invention, model, design, secret formula or process, or trade mark or similar property	20 per cent	Nil;	<i>Sub-Paragraph I</i>		
(2) on the balance, if any, of such income	40 per cent	Nil;	In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial judicial person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—		
(iv) on income by way of fees for technical services payable by an Indian concern in pursuance of an agreement made by it with the Indian concern and which has been approved by the Central Government—			<i>Rates of income-tax</i>		
(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976	50 per cent	1.25 per cent.	(1) where the total income does not exceed Rs. 15,000		
			(2) where the total income exceeds Rs. 15,000 but does not exceed Rs. 25,000		
			(3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000		
			(4) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000		
			(5) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000		
			(6) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000		
			(7) where the total income exceeds Rs. 1,00,000		

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1982 exceeds Rs. 15,000,—

Rates of income-tax

- | | |
|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| (1) where the total income does not exceed Rs. 8,000 | Nil; |
| (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000 | 22 per cent of the amount by which the total income exceeds Rs. 8,000; |
| (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 | Rs. 1,540 plus 27 per cent of the amount by which the total income exceeds Rs. 15,000. |
| (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000 | Rs. 2,890 plus 35 per cent of the amount by which the total income exceeds Rs. 20,000; |
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000 | Rs. 4,640 plus 40 per cent of the amount by which the total income exceeds Rs. 25,000; |
| (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 | Rs. 6,640 plus 50 per cent of the amount by which the total income exceeds Rs. 30,000; |
| (7) where the total income exceeds Rs. 50,000 | Rs. 16,640 plus 60 per cent of the amount by which the total income exceeds Rs. 50,000; |

Provided that for the purposes of this Sub-Paragraph,—

- no income-tax shall be payable on a total income not exceeding Rs. 12,000;
- where the total income exceeds Rs. 12,000 but does not exceed Rs. 17,610 the income-tax payable thereon shall not exceed forty per cent of the amount by which the total income exceeds Rs. 12,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Paragraph B

In the case of every co-operative society,—

Rates of income tax

- | | |
|------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| (1) where the total income does not exceed Rs. 10,000 | 15 per cent of the total income; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,500 plus 25 per cent of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 4,000 plus 40 per cent of the amount by which the total income exceeds Rs. 20,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Paragraph C

Sub-Paragraph I

In the case of every registered firm, not being a case to which Sub-Paragraph II. of this Paragraph applies,—

Rates of income-tax

- | | |
|-------------------------------------------------------|------|
| (1) where the total income does not exceed Rs. 10,000 | Nil; |
|-------------------------------------------------------|------|

(2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000	5 per cent of the amount by which the total income exceeds Rs. 10,000;
------------------------------------------------------------------------------	------------------------------------------------------------------------

(3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000	Rs. 750 plus 7 per cent of the amount by which the total income exceeds Rs. 25,000;
------------------------------------------------------------------------------	-------------------------------------------------------------------------------------

(4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000	Rs. 2,500 plus 15 per cent of the amount by which the total income exceeds Rs. 50,000;
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(5) where the total income exceeds Rs. 1,00,000	Rs. 10,000 plus 24 per cent of the amount by which the total income exceeds Rs. 1,00,000.
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Surcharge on Income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Sub-Paragraph II

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent of such total income,—

Rates of income-tax

- | | |
|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| (1) where the total income does not exceed Rs. 10,000 | Nil; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 | 4 per cent of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 | Rs. 600 plus 7 per cent of the amount by which the total income exceeds Rs. 25,000; |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,350 plus 13 per cent of the amount by which the total income exceeds Rs. 50,000; |
| (5) where the total income exceeds Rs. 1,00,000 | Rs. 8,850 plus 22 per cent of the amount by which the total income exceeds Rs. 1,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Explanation.—For the purposes of this Paragraph, “registered firm” includes an unregistered firm assessed as a registered firm under clause (b) or section 183 of the Income-tax Act.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income	50 Per cent.
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Surcharge on income-tax

The amount of income-tax computed at the rate herebefore specified shall be increased by a surcharge for purposes of the Union calculated, at the rate of ten per cent of such income-tax.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

- (1) where the company is a company in which the public are substantially interested,—
- (i) in a case where the total income does not exceed Rs. 1,00,000 45 per cent of the total income;
- (ii) in a case where the total income exceeds Rs. 1,00,000 55 per cent of the total income;

(2) where the company is not a company in which the public are substantially interested,—

- (i) in the case of an industrial company,—
- (a) where the total income does not exceed Rs. 2,00,000 55 per cent of the total income;
- (b) where the total income exceeds Rs. 2,00,000 60 per cent of the total income;
- (ii) in any other case 65 per cent of the total income;

Provided that—

(i) the income-tax payable by a domestic company, being a company in which the public are substantially interested the total income of which exceeds Rs. 1,00,000 shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company; and

(b) eighty per cent of the amount by which its total income exceeds Rs. 1,00,000;

(ii) the income-tax payable by a domestic company, not being a company in which the public are substantially interested which is an industrial company and the total income of which exceeds Rs. 2,00,00 shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 2,00,000 (the income of Rs. 2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent of the amount by which its total income exceeds Rs. 2,00,000.

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as consists of—

(a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

(b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th

day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government

(ii) on the balance, if any. 70 per cent. of the total income.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of two and a half per cent of such income-tax.

PART-IV

[See section 2 (7) (e)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (a) of clause (1) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of section 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-section (3) and (4) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provision of sections 30, 31, 32, 34, 36, 37, 38, 40, 40A [other than sub-sections (3) and (4) thereof], 41, 43 and 43A of the Income-tax Act shall so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in sub-clause (c) of clause (1) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of the said section 23 shall apply subject to the modifications that the references to "total income" therein shall be construed as references to net agricultural income and that the words, figures and letter "and before making any deduction under Chapter VIA" shall be omitted.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a partner of a registered firm or an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act, which in the previous year has any agricultural income, or is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of the said section 183 and which in the previous year has either on income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an unregistered firm but has any agricultural income, then, the agricultural income

or loss of the firm shall be computed in accordance with these rules and his share in the agricultural income or loss of the firm shall be computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act and the share so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income, then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 7.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any for that previous year from any other source of agricultural income:

Provided that where the assessee is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of section 183 of the Income-tax Act or is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the firm, association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 8.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 9.—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1981, any agricultural income and the net result of the computation of the agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980 is a less then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1974, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975 to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977 to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1978 to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1979 or the 1st day of April, 1980,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1979 to the extent, if any, loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1980, and

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1980, shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1981.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1982 or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980 or the 1st day of April, 1981, is a loss, then, for the purposes of sub-section (6) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1974, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980 or the 1st day of April, 1981.

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975 to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980 or the 1st day of April, 1981.

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976 to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980 or the 1st day of April, 1981,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977 to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980 or the 1st day of April, 1981,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1978 to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1979 or the 1st day of April, 1980 or the 1st day of April, 1981,

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1979 to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1980 or the 1st day of April, 1981,

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1980 to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1981, and

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1981,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1982, or the period aforesaid.

(3) Where a change has occurred in the constitution of a firm nothing in sub-section (1) or sub-rule (2) shall entitle the firm to set off so much of the loss proportionate to the share of a retired or deceased partner computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act as exceeds his share of profits, if any, of the previous year in the firm, or entitle any partner to the benefit of any portion of the said loss (computed in the manner aforesaid) which is not apportionable to him.

(4) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(5) Notwithstanding anything contained in this rule, no loss which has not been determined by the Income-tax Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 1974, (20 of 1974) or of the First Schedule to the (1) Finance Act, 1975 (25 of 1975) or of the First Schedule to the Finance Act, 1976 (66 of 1976) or of the First Schedule to the Finance (No. 2) Act, 1977 (29 of 1977) or of the Schedule to the Finance Act, 1978 (19 of 1978) or of the First Schedule to the Finance Act, 1979, (21 of 1979) or of the First Schedule to the Finance (No. 2) Act, 1980 (44 of 1980) shall be set off under sub-rule (1) or as the case may be, sub-rule (2).

Rule 10.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be nil.

Rule 11.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 12.—For the purposes of computing the net agricultural income of the assessee, the Income-tax Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

THE SECOND SCHEDULE

(See section 46)

Head- ing No.	Sub-heading No. and description of article	Rate of duty Standard	Preferential Areas	Duration when rates of duty are protective
(1)	(2)	(3)	(4)	(5)

In the First Schedule to the Customs Tariff Act,—

(i) for Heading No. 73.15, the following Heading be substituted namely:—

“73.15 Alloy steel and high carbon steel in the forms mentioned in Headings Nos. 73.06/07 to 73.14:

(1) Not elsewhere specified	60%
(2) Coils for re-rolling, bars (including bright bars), rods, wire rods, strips, sheets and plates, of stainless steel	300%”;

(ii) for Heading No. 84.63, the following Heading shall be substituted, namely:—

“84.63 Transmission shafts, cranks, bearing plain shaft bearing, gears and housings, gearing (including friction gears and gear boxes and other variable speed gears), fly-wheels, pulleys and pulley blocks clutches and shaft couplings:

(1) Not elsewhere specified	60%
(2) Plain shaft bearings, with or without bearing housings	100%”.

THE THIRD SCHEDULE

(See section 48)

Item No.	Description of goods	Rate of duty
1	2	3

In the First Schedule to the Central Excise Act,—

(i) in Item No. 15A, for *Explanation II*, the following *Explanation* shall be substituted, namely:—

“*Explanation II*,—This Item does not include,—

- polyester films ;
- electrical insulators or electrical insulating fittings or parts of such insulators or insulating fittings.”;

(ii) after Item No. 15B, the following Item shall be inserted, namely:—

“15BB. POLYESTER FILMS Fifty per cent *ad valorem*”;

1 2 3
(iii) for Item No. 16, the following Item shall be substituted, namely:—

"16. TYRES—

"Tyre" means a pneumatic tyre in the manufacture of which rubber is used, and includes the inner tube, the tyre flap and the outer cover of such a tyre:

I. (1) Tyre for motor vehicles; and tyres for vehicles or equipments, designed for use off the road. Sixty per cent *ad-valorem*.

(2) Tyres for tractors, including agricultural tractors.

(3) Tyres for trailers Sixty per cent *ad-valorem*.

II. Tyres for cycles and cycle-rickshaws—

(1) Tyres Sixty paise per tyre or fifteen per cent *ad-valorem*, whichever is higher.

(2) Tubes Thirty paise per tube or fifteen per cent *ad-valorem*, whichever is higher.

III. All other tyres Twenty-five per cent *ad-valorem*.

Explanation I.—"Motor vehicles" means all mechanically propelled vehicles, other than tractors, designed for use upon roads.

Explanation II.—"Motor vehicles", "tractors, including agricultural tractors" and "trailers" shall include a chassis; but shall not include a vehicle running upon fixed rails;"

(iv) for Item No. 16AA, the following Item shall be substituted, namely:—

'16AA SYNTHETIC RUBBER, INCLUDING SYNTHETIC RUBBER LATEX AND PRE-VULCANISED SYNTHETIC RUBBER LATEX Ten per cent *ad-valorem*

Explanation.—In this Item, the expression "synthetic rubber" is to be taken to apply to:

(a) unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which at a temperature between 18° and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length

1 2 3
not greater than one-and-a-half times their original length.

Such substances include cis-polyisoprene (IR), polybutadiene (BR), poly-chlorobutadiene (CR), polybutadiene-styrene (SBR), poly chlorobutadieneacrylonitrile (NCR), polybutadiene-acrylonitrile (NR) and butyl rubber (IIR);

(b) thioplasts (TM); and

(c) natural rubber modified by grafting or mixing with artificial plastic material, depolymerised natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above;"

(v) in Item No. 26A,—

(a) after sub-item (1a), the following sub-item shall be inserted, namely:—

"(1b) Waste and scrap. Five thousand six hundred rupees per metric tonne.;"

(b) for sub-item (3) the following sub-items shall be substituted, namely:—

"(3) Pipes and tubes *ad-valorem*. excluding shells and blanks, Twenty-eight per cent. there for.

(4) Shells and blanks, for *ad-valorem*.;" pipes and tubes. Twenty-eight per cent.

(c) the *Explanation* shall be numbered as *Explanation I*, and after the *Explanation* as so numbered, the following *Explanation* shall be inserted, namely:—

'Explanation II.—"Waste and scrap" means waste and scrap of copper fit only for the recovery of metal or for use in the manufacture of chemicals, but does not include slag, dross, scallings, ash and other curprous residues.;"

(vi) in Item No. 26B,—

(a) for sub-item (1), the following sub-items shall be substituted, namely:—

"(1) Unwrought, including Two thousand six hundred ingots, cakes, bars, blocks, hard and twenty-five rupees or soft slabs, billets, plates, per metric tonne. catho des, anodes, pellets, spelter and broken zinc.

(1a) Waste and scrap Two thousand six hundred and twenty-five rupees per metric tonne.;"

(b) after sub-item (2), the following sub-item shall be inserted, namely:—

"(2a) Calots Four thousand one hundred rupees per metric tonne.;"

(1) (2) (3)

following Schedule shall be substituted, namely:—

(c) the *Explanation* shall be numbered as *Explanation I*, and after the *Explanation* as so numbered, the following *Explanation* shall be inserted, namely:—

'Explanation II.—“Waste and scrap” means waste and scrap of zinc fit only for the recovery of metal or for use in the manufacture of chemicals and includes dross and ash.’;

(vii) in Item No. 27,—

(a) after sub-item (a) the following sub-item shall be inserted, namely:—

“(aa) Waste and scrap Fiftyper cent. *ad valorem*, plus two thousand rupees per metric tonne.”;

(b) after *Explanation II*, the following *Explanation* shall be inserted, namely:—

'Explanation III.—“Waste and scrap” means waste and scrap of aluminium fit only for the recovery of metal or for use in the manufacture of chemicals, but does not include sludge, dross, scalings, skimmings, ash and other residues.’;

(viii) for Item No. 27A, the following Item shall be substituted, namely:—

‘27A. LEAD—

(1) Unwrought including ingots, pigs, blocks anodes, slabs, cakes and cast sticks. Five hundred rupees per metric tonne.

(2) Waste and scarp Five hundred rupees per metric tonne.

Explanation I.—“LEAD” shall include any alloy in which lead predominates by weight over each of the other metals.

Explanation II. —“Waste and scrap” means waste and scrap of lead fit only for the recovery of metal or for use in the manufacture of chemicals, but does not include slag, ash and other residues.’;

(ix) in Item No. 37, under “II. Exposed—”, in the second column, for the entry “(l) News-reels and shorts not exceeding 500 metres”, the entry “(i) News reels and shorts not exceeding 600 metres” shall be substituted.

THE FOURTH SCHEDULE

(See section 52)

In the Medicinal and Toilet Preparations (Excise Duties), Act, 1955 (16 of 1955), for the Schedule, the

‘THE SCHEDULE

(See section 3)

Item No.	Description of dutiable goods	Rate of duty
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Medicinal preparations

1. Allopathic Medicinal preparations:—

(i) Medicinal preparations containing alcohol which are not capable of being consumed as ordinary alcoholic beverages—

(a) Patent or proprietary medicines. Twenty per cent *ad valorem* or rupees six and sixty paise per litre of pure alcohol content, whichever is higher.

(b) Others Rupees six and sixty paise per litre of pure alcohol content.

(ii) Medicinal preparations containing alcohol which are capable of being consumed as ordinary alcoholic beverages—

(a) Medicinal preparations which contain known active ingredients in therapeutic quantities. Twenty per cent *ad valorem* or rupees thirteen and twenty paise per litre of pure alcohol content, whichever is higher.

(b) Others Twenty per cent *ad valorem* or rupees fifty-two and eighty paise per litre of pure alcohol content, whichever is higher.

(iii) Medicinal preparations not containing alcohol but containing narcotic drug or narcotic. Twenty per cent *ad valorem*.

2. Medicinal preparations in Ayurvedic, Unani or other indigenous systems of medicine—

(i) Medicinal preparations containing self-generated alcohol which are not capable of being consumed as ordinary alcoholic beverages. Nil.

(ii) Medicinal preparations containing self-generated alcohol which are capable of being consumed as ordinary alcoholic beverages. Rupees one and seventy-five paise per litre of pure alcohol content.

(iii) All other containing alcohol which are prepared by distillation or to which alcohol has been added. Rupees fifty-two and eighty paise per litre of pure alcohol content.

(iv) Medicinal preparations not containing alcohol but containing narcotic drug or narcotic. Twenty per cent *ad valorem*.

3. Homoeopathic preparations containing alcohol. Rupees thirteen and twenty paise per litre of pure alcohol content.

Toilet preparations

4. Toilet preparations containing alcohol or narcotic drug or narcotic. Sixty per cent *ad valorem* or rupees thirteen and twenty paise per litre of pure alcohol content, whichever is higher.

Explanation I.—"Patent or proprietary medicines" means any medicinal preparation which bears either on itself or on its container or both, a name which is not specified in a monograph in a pharmacopoeia, formulary or other publications notified in this behalf by the Central Government in the Official Gazette, or which is a brand name or a registered trade-mark under the Trade and

Merchandise Marks Act, 1958 (43 of 1958) or any other mark such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to that medicinal preparation for the purpose of indicating or so as to indicate a connection in the course of trade between the preparation and some person having right either as proprietor or otherwise to use the name or mark with or without any indication of the identity of that person.

Explanation II.—Where any article is chargeable with duty at a rate dependent on the value of the article, such value shall be deemed to be the value as determined in accordance with the provisions of section 4 of the Central Excises and Salt Act, 1944 (1 of 1944).

Explanation III.—For the purposes of this Schedule, "pure alcohol content", in relation to a preparation, means the ethyl alcohol content in the preparation expressed as ethyl alcohol of 100% by volume at 15° C.

भाग—7 भारतीय निर्वाचन आयोग (Election Commission of India) की वैधानिक अधिसूचनाएं तथा अन्य निर्वाचन सम्बन्धी अधिसूचनाएं

शून्य

अनुपूरक

शून्य

PART I

लोक निर्माण विभाग

अधिसूचना

1 2 3 4

यतः राज्यपाल, हिमाचल प्रदेश को यह प्रतीत होता है कि हिमाचल प्रदेश सरकार द्वारा सरकारी व्यय पर सार्वजनिक प्रयोजन* भूमि अर्जित करनी अपेक्षित है, अतएव एतद्वारा यह अधिसूचित किया जाता है कि उक्त परीक्षण में जैसा कि निम्न विवरणी में निदिष्ट किया गया है उपरोक्त प्रयोजन* के लिए भूमि का अर्जन अपेक्षित है।

2. यह अधिसूचना ऐसे सभी व्यक्तियों जो इससे सम्बन्धित हैं या हो सकते हैं की जानकारी के लिए भू-अर्जन अधिनियम, 1894 की धारा 4 के उपबन्धों के अंतर्गत जारी की जाती है।

3. उपरोक्त धारा द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्यपाल, हिमाचल प्रदेश इस समय इस उपक्रम में प्रवेश करने तथा सर्वेक्षण करने और उस धारा द्वारा अपेक्षित अथवा अनुमत सभी अन्य कार्यों को करने के लिये सहर्ष प्राधिकार देते हैं।

4. कोई भी ऐसा हितबद्ध व्यक्ति जिसे उक्त परीक्षण में कथित भूमि के अर्जन पर कोई आपत्ति हो तो वह इस अधिसूचना के प्रकाशित होने के तीस दिनों की अवधि के भीतर लिखित रूप में भू-अर्जन समाहर्ता, शिमला-2 हिमाचल प्रदेश लोक निर्माण विभाग के सम्मुख अपनी आपत्ति दायर कर सकता है।

विस्तृत विवरण

संख्या लो 0-(ख 0) 9(1)-1/81

शिमला-2, 26 सितम्बर, 1981

*बलदेहा धर्मपुर सड़क निर्माण हेतु।

जिला : शिमला	तहसील : सुनी
गांव	खसरा संख्या
1	2
3	4
देवठी	195
	538/215
	1 17
	2 4

213	0	16
214	0	4
196	5	1
217	2	1
190	0	8
5371215	9	5
6631204	2	4
192	0	13
6621204	2	7
6611204	2	5
193	0	5
63	1	19
67	3	2
68	2	11
5601123	1	12
5611123	3	19
5591123	0	14
6061216	2	6
5991216	1	13
6031216	0	12
6051216	1	9
6041216	0	8
6021216	0	5
5951216	1	2
5881216	1	1
5961216	0	5
5971216	0	13
6011216	1	18
6001216	1	9
317	4	19
318	0	14
319	5	5
320	2	12
324	2	9
45414	0	2
3	0	6
67711	1	0
45314	0	5

1	2	3	4	1	2	3	4
	15	0	3		9	2	17
	5	0	1		11	1	5
	2	0	11		29	0	9
	72	1	2		59	12	0
	207	3	4				
	16	1	5				
	67811	6	15	जोड़ ..	29	109	7
	71	10	2				
	80	81	14				
	122	11	2	गुलशानी	4371308	7	0
	12311	4	3		4381308	9	0
	198	1	7		291	8	9
	199	2	0		295	2	1
	200	1	11		315	10	17
	201	5	1		312	3	3
	202	3	6		316	6	0
	203	1	9		4401311	3	16
	321	7	3		5201314	3	6
	325	40	0		5191314	0	12
	326	21	0		5241318	1	7
	683161	1	13		5251318	1	10
जोड़ कितना ..	62	270	12		5211314	3	4
					292	18	15
नदी	142189	30	6		183	133	7
	97	19	6		336	35	5
					293	0	2
कितना ..	2	49	12		294	4	13
					313	2	11
				जोड़ ..	19	254	18
वकयावा	14218	0	18				
	14015	0	13				
	14118	0	12	रुमथल	340	2	9
	13915	0	10		342	1	16
	14318	0	18		3621338 मिन	4	17
	154110	3	1		3621228 मिन	4	17
	155110	2	18		3631338	2	10
	33	3	11		3641338	2	1
	13	2	4		161	5	2
	14	4	15		341	3	14
	30	1	2		5661345	0	18
	31	1	0		5671345	0	18
	32	3	15		5651345	0	17
	28	11	19		4791159	5	11
	15	4	10		5221339	8	16
	1511	2	19		4801159	5	15
	16	0	19		5231339	9	3
	34	4	16		351	1	18
	35	3	5		349	0	4
	36	1	18		347	2	10
	37	0	1		350	0	6
	38	8	12		352	1	1
	39	0	16		346	1	13
	13814	23	2		348	0	5
	7	4	2		344	1	0
					4091156	6	4
					4081156	7	11
					4101158	1	14

1	2	3	4	1	2	3	4
	4111158	1	18		277	65	5
	343	2	9		337	31	4
	4781157	2	16				
	4771157	1	6	जोड़ . . 35		223	2
	353	5	15				
	7311	27	1				
	91	0	18				

हस्ताक्षरित/-
अनिव ।

PART V

न्यायालय श्री एच0 डी0 कन्याला, जिला न्यायाधीश, नाहन
जिला सिरमौर

आज दिनांक . . को मेरे हस्ताक्षर व मोहर अदालत से
जारी किया गया ।

मुकद्दमा नं0 5-एन0/2 सन् 81

मोहर

एच0 डी0 कन्याला,
जिला न्यायाधीश, नाहन ।

श्रीमती हीरा देवी पत्नी श्री बाबू राम, निवासी सराहा,
तहसील पच्छाद, जिला सिरमौर, हिमाचल प्रदेश . . बादी ।

अदालती सूचना

बनाम

ब अदालत जनाब तहसीलदार साहिब निर्मल सिंह ठाकुर, ब न्यायालय
सहायक समाहर्ता प्रथम श्रेणी, पालमपुर

मुकद्दमा तक्षीम अराबी मुकद्दमा नं0 106/80

बिजे कुमार

बनाम

सुरेश कुमार

1. रमेश चन्द (2) हरिन्द्र कुमार (3) रसीक मोहन पुत्र
श्री कपूर सिंह, निवासी चबाहा, तहसील पच्छाद, जिला सिरमौर ।
(4) श्रीमती शीला देवी विधवा श्री जगत नारायण, (5) शुष्मा
नेहरू पुत्री श्री जगत नारायण (6) अरुण नेहरू पुत्र श्री जगत
नारायण (7) रजनी नेहरू पुत्री श्री जगत नारायण, (8) तरुण
नेहरू (नाबालिग) मारफत माता शीला देवी (9) परचीन नेहरू
(नाबालिग) मारफत माता शीला देवी, निवासी करेडू चक्कर,
शिमला, जिला शिमला, हिमाचल प्रदेश । (10) श्रीमती कृष्णा जोशी
पत्नी श्री अमर नाथ जोशी, निवासी बालटू (कुनिहार), तहसील
अर्को, जिला सोलन । (11) श्रीमती विद्या पत्नी श्री इन्द्र दत्त,
निवासी बरोड़, डाकखाना नारग, जिला सिरमौर । (12) सब
साधारण . . प्रत्याधीन

बनाम : आम जनता ।

उपरोक्त प्रार्थी ने इस न्यायालय में एक याचिका प्राप्त करने
हेतु उत्तराधिकार प्रमाण-पत्र मृतक श्री कैलाश नारायण पुत्र श्री कपूर
सिंह, निवासी चबाहा, तहसील पच्छाद, जिला सिरमौर जिसकी
मृत्यु 13-8-1975 को नाहन में हुई थी, प्रस्तुत की है ।

अतः इस विज्ञापन द्वारा उपरोक्त प्रत्याधीन को सूचित किया
जाता है कि जिस किसी भी व्यक्ति को उपरोक्त प्रमाण-पत्र प्रदान
करने पर आपत्ति हो तो इस न्यायालय में तिथि 5-11-1981 को
या इसके पहले पेश करें। अन्यथा प्रार्थी को प्रमाण-पत्र दे दिया
जायेगा ।

तक्षीम खाता नं0 23 खतीनी नं0 50-51-52-53 खसरा
किता 20 बकदर 0-66-88 हैक्टर मिसल हकीयत बन्दोबस्त जदीद मूहल
आईमा मौजा बन्दला, तहसील पालमपुर, जिला कांगडा ।

उपरोक्त मुकद्दमा में निम्नलिखित को सूचित किया जाता है,
कि वह अदालत हजा में असालतन या बकालतन तिथि 9-11-81
दस बजे बराए परबी मुकद्दमा हाजर अदालत आवे । अतः कारवाई
एक तरफा अमल में लाई जावेगी ।

(1) सुरेश कुमार, (2) अशोक कुमार पुवान शिव चरण
दास, (3) सत्या देवी विधवा शिव नारायण दास, (4) सुभाष
चन्द, (5) हंस राज पुवान शिव नारायण दास, (6) सुशीला देवी
(7) शांति देवी, (8) वीपता देवी पुवान शिव नारायण दास,
(9) कमला देवी पुत्री इश्वर दास, (10) मन्तोष कुमार पुत्र
इश्वर दास ।

बनाम बासी टीका आईमा, मौजा बन्दला, तहसील पालमपुर ।

आज हमारे हस्ताक्षर व मोहर अदालत से जारी हुआ ।
तिथि 1-10-1981.

निर्मल सिंह ठाकुर,
मोहर । तहसीलदार व सहायक समाहर्ता प्रथम श्रेणी,
पालमपुर ।

